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The National Revenue Review

Vol. 11-12

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE J. L. ILSLEY, K.C.
Private Secretary, GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, L. F. JACKSON.
Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, P. L. YOUNG.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Efficient Service Rendered

IN this number of the REVIEW there is an illustrated article dealing with the tourist travel this season. An increased volume of incoming traffic has been handled at international border ports and outports, and the number of Canadian cars which left for touring purposes in the United States has increased also at several points. The Department is assured that its officers have given efficient and courteous service to these welcome and neighbourly visitors who have entered Canada for long or short periods of recreation. That is of course as it should be.

Snakes Alive

THEY seem to be having an unusual epidemic of snakes in the Customs House at Windsor, Ontario. In the July number of the REVIEW there was a story about a consignment of snakes, including cobras, rattlers and king snakes, shipped to a circus and which arrived after the circus had left. The snakes remained in the Customs Express office for three weeks, and some escaped, but were captured and returned to their cages. A. H. Dalziel, Collector at Windsor, advises the REVIEW that they have again been troubled with snakes. The Express Cashier when entering the warehouse recently was greeted with a hiss from a six-foot black snake coiled on the top of the doors. This had evidently been around the warehouse for a couple of months, having escaped from the shipment alluded to above. The incident caused considerable excitement about the Customs office, and a thorough search of the public building was made to see that no more reptiles were roaming about. It was again necessary to obtain the services of a local resident who is able to handle snakes, as the efforts of the Collector and his staff to effect a capture were of no avail, and even the lady stenographers could not entice the unwanted visitor to come down.

A Curious Importation

OCCASIONALLY in the trade statistics compiled by the Customs Statistical branch there is an item of unusual interest. Here is one of these. In July last Canada imported from the United States leeches to the value of $166.

Conscience Money

MR. C. F. ELLIOTT, Commissioner of Income Tax, received a Canadian Bank of Commerce ten dollar bill with note attached "Conscience Money, Tax Arrears." The covering envelope bore the postmark "Montreal, September 8, 1937."

The Army of Neighbourly Visitors

IT was the privilege of the *Editor* during the latter part of August to visit the border ports of Fort Erie and Niagara Falls. The tourist season was at its height. At Fort Erie the Peace Bridge and ferries were thronged with automobiles, the occupants of which were entering Canada on holiday bent or leaving the country after a pleasant vacation among its many attractions of forest, field and stream. Standing at the Canadian end of the Peace Bridge and watching the constant stream of visitors in all sorts and conditions of cars, the *Editor* was able to grasp in some degree the importance to Canada of this friendly invasion of neighbours, an invasion which takes place not only at Fort Erie, Niagara Falls and Windsor, but at other ports of entry from sea to sea. It was worth while noting the good-natured assistance rendered tourists, many of them visiting Canada for the first time, by the Customs staff, and the efficient way in which the incoming and outgoing lines were kept free of congestion. It was apparent that the high standard of service given in past seasons at these important international ports was being fully maintained this year.

In a motor drive through the Niagara district a visit was paid to old Trinity Church at Chippawa. Apparently Chippawa at one time was an important Customs point, for inside the church is a headstone with the quaint lettering "In memory of James Secord, Sr., Collector of Customs, who departed this life on the twenty-second day of February, 1841, in his 68th year. Universally and deservedly lamented as a sincere friend, a kind and indulgent parent and an affectionate husband." Close by is another stone, "Here lies Laura Secord, beloved wife of James Secord, died October the seventeenth, 1868, aged 93 years." A tablet bore the information "The above headstones removed from Lundy's Lane cemetery in 1900 when the Laura Secord memorial was erected at that point." At the Lundy's Lane church the evening congregation was dispersing and the silk-gowned pastor was bidding his parishoners goodnight.

So much for that little touch of historical interest. Return now to the more prosaic subject of tourist traffic. At the port of Niagara Falls it was reported to the *Editor* that tourist travel over the three international bridges had been exceptionally heavy this season, with a substantial increase in all sections, including Canadian and United States automobile movement and passenger crossings. The average United States tourist has been spending a much longer time in Canada this year judging by the largely increased number of 60-day touring permit extensions at inland ports. The following is a summary of automobile traffic at this port from April 1 to August 31, this year, showing increases over the corresponding period of last year.

Sixty-day touring permits issued 119,941, increase 18,151; permits issued Canadian cars outward 52,149, increase 10,854; United States cars entered for periods of 48 hours or less 330,712, increase 28,095; total number of automobiles inward and outward 1,279,850, increase 177,455; United States cars inward 456,287, increase 49,754; outward 425,123, increase 66,059; Canadian cars inward 206,558, increase 26,063; outward 191,882, increase 35,579; other vehicles inward 20,227, increase 1,748, outward 20,519, increase 2,266; passengers inward 2,960,777, increase 325,440, outward 2,974,073, increase 460,649.

During the month of August the volume of tourist traffic over the three bridges exceeded that of August, 1936, by 47,497 cars.

Labour Day week-end traffic totalled up to 85,434 automobiles handled in the three-day period, exceeding the corresponding three days of last year by 9,257 cars. This steady stream of traffic was handled efficiently by the augmented forces of Customs and Immigration officers, bridge men and police. The total number of passengers crossing in the three days was 456,140, an increase of 44,305. United States cars entered under 60-day touring permits numbered 9,228, a drop of 539, while Canadian cars outward under touring permits numbered 2,590, an increase of 246.

During this season there has been a substantial increase via the Peace Bridge and ferry at Fort Erie. Automobile permits for the month of April represented every State in the Union, with the exception of Utah and Kansas. During May, June, July and August port records indicate the entry for touring purposes of automobiles from every State. To automobiles bearing licence plates of Hawaii there was issued 1 permit in April, 2 in June, 2 in July, and 1 in

August; from Panama, 1 in April, 1 in June; from Canal Zone, 2 in June, 1 in July, and 2 in August; from Mexico, 1 in May, 4 in June; from the Bahamas, 1 in June and 1 in July; from Venezuela, S.A., 1 in April; from Newfoundland, 1 in July; from Cuba, 1 in July; and 1 in August to a car from Puerto Rico. It is noted this year that automobile house-trailers are becoming increasingly popular. All types and styles have entered here this summer, from the makeshift assembled by the high school boy with the aid of his newly acquired manual training, to the custom-built Pullman type of the businessman who feels that this travelling house is the answer to his urge for wandering over the land.

The first five months of this fiscal year, April 1 to August 31, inclusive, show advances in every department over the same period of last fiscal year. Canadian cars inward numbered 43,788, increase 3,243; Canadian cars outward 43,637, increase 3,335; foreign cars inward 637,739, increase 78,431; foreign cars outward 603,740, increase 61,734; other vehicles inward 9,041, increase 959; other vehicles outward 8,749, increase 894; passengers inward 1,897,700, increase 176,071; passengers outward 1,860,732, increase 182,061; automobiles entered for forty-eight-hour period 510,111, increase 66,772; tourist permits for automobiles, sixty-day period, 129,207, increase 17,938; tourist outfit reports, form E. 29, without deposit, 7,576, increase 4,726, with deposit 476, increase 8.

Indications this season were that Labour Day week-end travel would far exceed that of previous years, and arrangements were made accordingly. However, during the evening of Friday preceding Labour Day the temperature in this and the surrounding locality dropped approximately twenty-five degrees, and this condition discouraged thousands of pleasure seekers who would ordinarily have spent the week-end along the Lake Erie shore.

Departmental Rulings

Wire Sutures, per sample, used by embalmers and consisting of a short nail or tack with a piece of wire fastened thereto, which remains in the body. Tariff item 446a.

Nut Cracking Machine, per drawings, imported from the United States, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

No. 0 Automatic Inclined Thread Rolling Machine, as described in the catalogue of The Waterbury Farrel Foundry and Machine Co., Waterbury, Conn., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

The 1937 " Anderson " Super Duo Oil Expeller, per illustration, for use in a Linseed Oil Mill, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

" Kenyon " Corn or Cob Crusher, per illustration, belt and pulley driven, for crushing corn, green cobs, roots and herbs, beets, turnips, carrots, etc., at the present time is held to be of a class or kind made in Canada. Twenty-five per cent ad valorem, Item 427, under the Canada-United States Trade Agreement.

Sprague-Sells Blending Mixer, belt-driven, as illustrated in catalogue of the Food Machinery Corporation, Hoopston, Ill., at the present time is held to be of a class or kind made in Canada. Twenty-five per cent ad valorem, Item 427, under the Canada-United States Trade Agreement.

Sprague-Sells M & S belt-driven Universal Filling Machine, per illustrations, for use in canning factories for filling cans with corn, pumpkin, etc., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

Appreciated

UNDER the heading *A Useful Publication*, the following editorial appeared in the *Montreal Gazette* recently:—

With the September issue of the NATIONAL REVENUE REVIEW the tenth year of this very creditable periodical is completed. Published under the authority of the Minister of National Revenue, the REVIEW appears each month in English and French and is widely circulated. It is something more than the house organ of the department; it deals with the personal side of the Customs, Excise and Income Tax administration, and it contains from time to time articles of interest on various places and activities with which the relations of the department are more or less direct, but it contains also from month to month valuable statistical summaries which are extremely useful to individuals and institutions concerned, however remotely, with matters of taxation and trade. Illustrations are chosen judicially, the REVIEW is well written and presented in a convenient form, and its articles are freely quoted and not infrequently reproduced in this and other countries. It made its first appearance in October, 1927, when the present Minister of Trade and Commerce, Hon. W. D. Euler, was Minister of National Revenue, and it has been published without interruption since that time. Much of its appeal lies in the fact that it is written and edited in newspaper style, and, indeed, the editor, Mr. J. Sydney Roe, had many years of successful newspaper experience before entering the public service. His hand has not lost its cunning and his ability as a writer has not abated. The NATIONAL REVENUE REVIEW may be regarded as Mr. Roe's creation and the department has been fortunate in being able to command such capable service in what has become the most important link in its public relations.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of August, 1936, and August, 1937:—

August, 1937, spirits potable, $713,118; August, 1936, $593,850. August, 1937, spirits, non-potable, $61,028; August, 1936, $48,625. August, 1937, validation fee, $66,879; August, 1936, $57,364. August, 1937, malt, $867,429; August, 1936, $762,418. August, 1937, beer, $36,042; August, 1936, $46,550. August, 1937, malt syrup, $14,218; August, 1936, $12,935. August, 1937, cigars, $32,341; August, 1936, $32,076. August, 1937, cigarettes, $2,654,357; August, 1936, $2,100,039. August, 1937, manufactured tobacco, $457,368; August, 1936, $411,108. August, 1937, licences, $221; August, 1936, $299. August, 1937, total, $4,903,004; August, 1936, $4,065,269.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of August, 1936, and August, 1937:—

August, 1937, tobacco, cut, 1,908,071 pounds; August, 1936, 1,682,342 pounds. August, 1937, tobacco, plug, 299,081 pounds; August, 1936, 306,384 pounds. August, 1937, snuff, 70,581 pounds; August, 1936, 66,756 pounds. August, 1937, cigarettes, number 663,989,728; August, 1936, 524,978,372. August, 1937, cigars, number 11,082,365; August, 1936, 10,630,100. August, 1937, foreign raw leaf tobacco, 509,593 pounds; August, 1936, 463,613 pounds.

Shipping Activity at Halifax

INCREASED activity in tonnage, ships and passengers, inward and outward, is shown in the August shipping report of the National Harbours Board for the port of Halifax compared with August, 1936. Cargo tonnage, inward and outward, handled amounted to 204,762 up 22,235 tons over August last year. The total number of vessels arriving and departing was 528, exceeding the previous August by 82, and the net registered tonnage for the respective months was 496,705 and 400,537. Vessels engaged in the transoceanic service arriving and departing last August numbered 120, and in the previous August 114, while those engaged in the coastwise trade totalled 408 as against 332. Passengers landed and embarked numbered 6,735, an increase of 5,215 over August last year when 1,520 passengers were reported.

During the first eight months of this year, January 1 to August 31, a total of 4,159 vessels inward and outward cleared at this port, a gain of 419 over the corresponding months of last year. Cargo tonnage amounted to 1,588,982, up 206,292 tons over the previous corresponding period. Passengers landed and embarked during the respective eight-month periods numbered 21,153 and 11,600.

Overseas Export Clearances of Wheat

OVERSEAS export clearances of wheat during the week ending September 10 amounted to 1,136,695 bushels compared with 1,223,874 in the previous week and 4,096,213 in the same week last year; imports of wheat into the United States for consumption and milling in bond for re-export in the latest week totalled 168,000 bushels compared with 706,000 the week before and 1,479,000 a year ago. Aggregate clearances from August 1 to September 10 were 8,009,255 bushels compared with 22,084,543 in the same period of the previous crop year, while imports into the United States were 1,568,000 bushels compared with 10,139,876.

Tariff Changes by Order in Council

BY Order in Council (P.C. 2230), dated the 15th September, 1937, passed under the authority of Section 284 of the Customs Act, the following regulation is made and established:—

Regulation.—The undermentioned product, when imported for the specified purpose, is subject to the tariff treatment hereunder indicated for the period named.

"Coal tar benzol, when imported by refiners of crude petroleum for use only in blending with gasoline wholly produced in Canada: Until the 31st December, 1937:—

British Preferential Tariff	Free
Intermediate Tariff	10 p.c.
General Tariff	20 p.c."

(To be designated as Tariff Item 827.)

The Order in Council referred to is effective on and after the 18th September, 1937, the date of publication in *The Canada Gazette.*

By Order in Council (P.C. 2229), dated the 15th September, 1937, passed under the authority of Section 284 of the Customs Act, the following regulation is made and established:—

Regulation.—The undermentioned product, when imported for use in Canadian manufactures, is subject to the tariff treatment hereunder indicated for the period named.

"Oiticica Oil, until 31st March, 1938:—

British Preferential Tariff	Intermediate Tariff	General Tariff
Free	Free	Free

(To be designated as Tariff Item No. 826.)

The Order in Council referred to is effective on and after the 18th September, 1937, the date of publication in *The Canada Gazette.*

By Order in Council (P.C. 2060), dated the 25th August, 1937, passed under the authority of Section 284 of the Customs Act, the following regulation is made and established:—

Regulation.—The following goods, when imported to be used as materials in Canadian manufactures, are subject to the reduced rates of duties of Customs, as hereinafter set forth, viz:—

Petroleum lubricating oil, ·8236 specific gravity (40·3 A.P.I.) or heavier at 60 degrees Fahrenheit, when imported by manufacturers of petroleum white oils of medicinal and technical grades, for use exclusively in the manufacture of such oils in their own factories, provided that the imported oil is to be processed with fuming sulphuric acid (20 per cent oleum) in such proportion that not less than 5 parts of acid to 100 parts of oil, by weight, shall be used.

British Preferential	Intermediate	General
Free	5 per cent	10 per cent

(To be designated as Tariff Item No. 821.)

The Order in Council referred to is effective on and after the 31st August, 1937, the date of publication in *The Canada Gazette.*

Exports to United States Under Trade Agreement

DOMESTIC exports to the United States in August of Commodities affected by the Canada-United States agreement which went into effect at the beginning of 1936 amounted in value to $22,838,977 compared with $18,475,564 in August last year. An outstanding feature of the export was the shipment of 47,713 beef cattle. These were valued at $2,307,593; a year ago the number was 14,634 and the value $295,609. The newsprint export was valued at $8,781,758 compared with $6,826,995, while pulp wood amounted to $1,819,717 compared with $1,093,431, and softwood planks and boards at $1,173,846 compared with $914,594.

The export of those commodities during the eight months ending August amounted to $170,229,239 compared with $134,486,910 in the same period of 1936. Amongst the commodities were 230,749 beef cattle at $10,893,831 compared with 189,407 at $7,209,727. The newsprint export was $67,125,097 compared with $51,518,315. Wood pulp totalled $22,574,671 compared with $16,959,069, pulp wood $6,865,386 compared with $4,746,181, and shingles $4,219,450 compared with $3,525,023. Softwood planks and boards were valued at $9,293,553 compared with $7,408,506. Whisky amounted to $11,426,142 compared with $12,557,111. Artificial abrasives totalled $3,696,430 compared with $2,431,096, asbestos $3,425,233 compared with $2,483,295, and asbestos sand and waste at $2,080,193 compared with $1,308,739.

A Glimpse of the Past

AN interesting account of navigation on the St. Lawrence River in other years has come to the desk of the *Editor*.

Eighty years ago foreign vessels, other than United States ships, could ascend the St. Lawrence from Quebec to Montreal only by special permit. Consequently all foreign ships, inbound and outbound, between Montreal and the sea, had to call at the port of Quebec. This caused much dissatisfaction among owners of merchant ships plying the St. Lawrence. Finally, on August 1, 1863, the then secretary of the Board of Trade, Montreal, wrote to J. W. Dunscomb, Collector at Quebec, asking for an explanation of the law imposing this hardship. His letter reads in part as follows:—

> Representations having been repeatedly made to this Board, since the opening of navigation, relative to inward-bound vessels having to stop at Quebec and report, notwithstanding that their destination is Montreal direct, outward-bound vessels having also to come to anchor at your port, although cleared hence direct for sea; complaint having also been made of the expense, delay, and consequent serious inconvenience attendant upon such stoppages, I am directed by the President and Council to communicate with you, and to request such information on the subject as will enable them properly to dispose of the statements and inquiries which have been made.
>
> I am to ask you, in your reply to this communication, to be so kind as to mention the statute or statutes, Imperial or Provincial, by which the calling at Quebec of the vessels above alluded to, and others, is made necessary.

In his reply Mr. Dunscomb referred to the fact that United States vessels had the privilege of navigating the St. Lawrence as freely as British ships, this privilege having been accorded them by the Reciprocity Treaty of 1855, and he continued:—

> You will remember that previously to the passage of an Act by the Imperial Parliament, a vessel under foreign colours could only go to a port formerly appointed for that purpose and designated a Free Port. Another Act abolished Free Ports, leaving all ports—ports of entry, without distinction for vessels of all the world. I think perhaps the only port considered an exception was the port of Montreal on the ground that the navigation of the St. Lawrence between the ports of Quebec and Montreal was a matter of prerogative of the Crown.
>
> By a minute of the Lords Commissioners of H.M. Treasury of 21st March, 1850, their Lordships appointed that the Act last cited did not concede to foreign vessels the navigation of the St. Lawrence above Quebec, and that foreign vessels would only be allowed to pass from Quebec upwards as a special indulgence. In a subsequent minute dated May 9, 1850, their Lordships were pleased to approve of and give their sanction to a licence granted by the Governor General of Canada to foreign vessels to navigate the St. Lawrence by an Order in Council.

Fruit, Vegetables and Honey Act

THE attention of Collectors and other officers concerned is drawn to the provisions of Clause 1 (*a*) of the regulations established by the Minister of Agriculture, under the authority of the above Act, in which it is stated:—

> " Inspection shall be required of (*a*) All fruit, vegetables and honey produced in and to be shipped out of Canada; "

Customs officers are instruced that no exportation of the above articles is to be permitted unless such produce is accompanied by a Release Permit or evidence of inspection by Inspectors of the Department of Agriculture, in accordance with the regulations, as follows:—

(*a*) Inspection Certificate issued by an inspector certifying that such produce has been inspected and found to comply with the requirements of the Act and Regulations; or
(*b*) " Inspected " card issued for the purpose at the inspector's convenience; or
(*c*) Notation upon the shipping bill and way-bill of the number and date of the inspection certificate submitted or verified for the purpose to the billing agent by the inspector.

Imports of Tea and Coffee

JULY imports of green coffee amounted to 3,273,493 pounds compared with 2,755,137 in June and 3,343,628 in July last year. The following were the leading countries of origin: British East Africa 1 229,537 pounds, Jamaica 854,945, Colombia 434,200, Brazil 342,715, Trinidad 179,800. Total imports of chicory and coffee were valued at $358,919 compared with $324,808 in June and $310,039 in July last year.

Imports of tea amounted to 2,943,231 pounds compared with 3,091,557 in June and 2,265,466 a year ago. Black tea from India accounted for 1,512,960 pounds and from Ceylon 798,364, while green tea from Japan amounted to 165,194 pounds. There were 69,843 pounds of black tea from Japan, 40,337 from the Dutch East Indies, and 2,600 from British East Africa.

The Gold Mining Industry

PRODUCTION of new or primary gold from Canadian ores of all kinds in 1936 amounted 3,748,028 fine ounces valued in Canadian currency at $131,293,421 as compared with 3,284,890 fine ounces worth $115,595,279 in 1935. The output of the precious metal in 1936 represents 14 per cent increase over that of the preceding year and establishes an all-time high record in Canadian gold mining. Increases in output over 1935 were fairly well distributed over the gold-producing areas of the Dominion and largely reflect the bringing into production of new mines and a more intensive development and exploration of older properties. Ontario accounted for 63·5 per cent of the output, Quebec 17·8, and British Columbia 12·1. The estimated average price per ounce of fine gold, expressed in Canadian currency, was $35.03 in 1936 compared with $35.19 in 1935.

Export of Gold

RAW gold exports in August amounted to 21,945 ounces of the value of $681,381 as compared with 20,141 at $687,223 a year ago. The United States took 21,278 ounces, Belgium 58 and the United Kingdom 87. There were 331,863 ounces of gold bullion, other than monetary, exported during the month of the value of $11,574,000 as compared with 297,863 at $10,424,300, the United States taking the total.

PROMOTION OF A. C. WILLIAMS

A. C. Williams, Dominion Customs Appraiser, Department of National Revenue, has been promoted to the position of Chief of the Customs Tariff Branch, formerly held by L. F. Jackson, now Assistant Commissioner of Customs. Mr. Williams will have the direction of administration of the Customs tariff and investigational work to determine whether goods are of a class made in Canada. Mr. Williams will appear also, with other officers of his staff, as occasion arises, before the Tariff Board to present the Department's view with regard to appeals concerning the classification of imported goods.

A. C. WILLIAMS.

Mr. Williams joined the Department in 1921 as Textile Adviser and in January, 1935, was made Dominion Customs Appraiser. He is a native of Manchester and entered the Manchester Municipal College of Technology on a scholarship in 1890. In 1893, while still a student of this institution, he won the Silver Medal and First Prize awarded by the City and Guilds of London Institute (The Cloth Workers' Company) for cotton weaving in the honours grade. He entered the textile machinery business in Manchester the same year, after graduation, and six years later, 1899, was sent to Mexico to manage the branch house in that country of a firm exporting all kinds of textile machinery. He remained in Mexico twelve years and acquired a fluent knowledge of the Spanish language. After further experience in England and in Canada, he entered the service of the Department of National Revenue.

In 1934 Mr. Williams was sent by the Department on a special mission to the United Kingdom in connection with the cotton and linen industries. His executive ability and expert knowledge have long been recognized at headquarters, and he is well and favourably known at the various ports which he visited in his capacity as Textile Adviser and Dominion Appraiser.

AFTER FORTY-NINE YEARS

Completing forty-nine years' service in the Customs-Excise divisions at the port of Toronto, John Thompson, Appraiser in the Customs Postal Branch, retired on superannuation recently. Mr. Thompson first served as a Computing Clerk in the Long Room, from which position he was promoted to Cashier, then to Assistant Appraiser in the drug department and from there to Appraiser in the postal branch.

On his last day in office Mr. Thompson was presented with a red leather easy chair by E. D. Lennie, Collector, on behalf of the assembled postal branch and other staffs. Mr. Lennie alluded to the fine service rendered by the retiring officer over such a lengthy period. Mr. Thompson responded fittingly.

Mr. Thompson always showed a conscientious interest in his duties which he discharged with courtesy and dignity. The best wishes of his colleagues and many friends follow him in his retirement.

RETIREMENT OF EDWARD RICHARDS

Edward Richards, for many years in charge of the Customs Values Appraising section of the Appraisers' Branch of the Department at headquarters, retired in September on superannuation. Mr. Richards had long and valued service with the Department. In 1900 he graduated from the faculty of Applied Science of the University of Toronto, in Electrical and Mechanical Engineering. He held the position later of Assistant Engineer, Hydro-Electric Power Commission of Ontario, and at the time of his appointment to the Customs service in 1912 he was Purchasing Engineer of the Toronto Hydro-Electric system.

Upon the resignation of J. R. K. Bristol on January 1, 1913, Mr. Richards was placed in charge of the Values division of the Appraisers' branch. In 1919 he was promoted to be Assistant Dominion Customs Appraiser, and in 1934 was appointed Dominion Customs Appraiser, which position he held at the time of his retirement.

Mr. Richards' record in the Department was that of an industrious and conscientious officer, and his retirement is much regretted by his former confreres. Before leaving the service there was a gathering of officials in the room of Mr. Scully, Commissioner of Customs, and after appreciative addresses by Mr. Scully and Mr. Sim, Commissioner of Excise, Mr. Richards was presented with two fitted travelling bags.

Time marches on. This year marks the fortieth anniversary of the forming of the first automobile company, the stockholders of which on August 1, 1897, authorized their president to " build one horseless carriage in as nearly perfect a manner as possible." This car was completed within the year and performed satisfactorily on the road. It was, however, branded as impractical by the public. This horseless carriage was described in the prospectus as follows:—

> Underneath the box, and in every way independent of it, is a 5-H.P. gasoline motor, which in operation makes scarcely any vibration. The vehicle is steered with the left hand. The lever at the right of the buggy, when thrown forward, throws in the back gear; when turned in the opposite direction a fourth of a turn it throws in a four-mile speed, which is used for rough roads and hill climbing. If higher speed is desired another quarter turn gives eight miles an hour, still another is 12 miles an hour, and if still greater speed is desired the speed is increased at the governor of the motor and as high as 18 miles can be obtained.
>
> The machinery is very simple, not even a countershaft being used in its construction; it is practically noiseless and impossible to explode, as the fuel supply is below the engine.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the six months of the fiscal year September, 1936, and September, 1937. (Decreases marked*.)

Districts	1936-37	1937-38	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	473,916 50	598,727 89	124,811 39
Halifax........	1,107,980 60	1,378,776 71	270,796 11
Saint John....	780,530 91	955,365 06	174,834 15
Quebec.........	979,469 19	1,202,681 16	223,211 97
Montreal......	21,789,303 47	25,932,011 56	4,142,708 09
Ottawa.......	5,595,208 17	5,416,950 26	*178,257 91
Kingston......	186,693 38	232,097 80	45,404 42
Belleville.....	408,841 79	550,490 97	141,649 18
Toronto.......	26,959,080 33	33,342,027 50	6,382,947 17
Hamilton.....	4,998,299 23	5,805,260 25	806,961 02
London.......	7,674,749 71	8,940,266 37	1,265,516 66
Fort William..	202,374 21	291,774 45	89,400 24
Winnipeg......	1,844,631 78	2,368,538 01	523,906 23
Regina.........	192,039 93	269,613 40	77,573 47
Saskatoon.....	110,841 10	174,182 87	63,341 77
Calgary.......	1,014,905 74	1,043,534 37	28,628 63
Edmonton....	322,006 51	392,014 24	70,007 73
Vancouver....	4,996,798 21	6,542,838 23	1,546,040 02
Yukon........	21,900 86	25,169 68	3,268 82
Total.....	79,659,571 62	95,462,320 78	15,802,749 16

BORDER PORTS HAVE BUSY TOURIST SEASON

More Permits for Extended Touring Periods Issued

This illustration gives some idea of the density of traffic at Niagara Falls over the recent Labour Day week-end. The tide of travel over the Falls View Bridge is shown. The photograph was furnished the REVIEW by G. C. Gardner, Collector at Niagara Falls.

THE peak of incoming tourist travel from the United States is reached over the Labour Day week-end. The following summary of what is generally referred to as "tourist traffic" shows a decided advance over last year in the number of permits issued for extended periods. Ports and outports on the international border have had a particularly busy season. This article was prepared from information furnished the REVIEW by Collectors and other officers of Customs to whom the *Editor* extends his thanks.

MORE PERMITS AT ST. STEPHEN

Traffic through the port of St. Stephen, N.B., continued in good volume throughout most of the tourist season, a feature being the large number of "trailers" used. The new facilities for handling traffic have proved beneficial and further improvements are being installed, designed especially to help in the handling of outward traffic. Between the dates April 1 and September 9, 1937, a total of 17,959 sixty-day touring permits was issued, exceeding figures for the corresponding period of last year by 1,721, while Canadian cars outward under touring permit numbered 4,946, an increase of 740. Local traffic entered for periods up to 48 hours totalled 343,363, an increase of 10,040.

Labour Day travel at this port this year was heavier than last, with United States cars inward totalling 710, increase 114, and outward 994, increase 77. Canadian cars outward numbered 264, increase 39, while those returning numbered 253, increase 90. Local traffic inward and outward was up by 572 cars to a total of 17,502.

Increase at St. Leonard

A general increase is reported in the number of permits issued for automobile tourists at the outport of St. Leonard, N.B., during the past tourist season. From April 1 to August 31, sixty-day touring permits issued for United States cars numbered 4,696, a gain of 618 over the previous corresponding months, while touring permits issued for Canadian cars outward numbered 2,041, an increase of 1,200. United States cars inward for periods of 48 hours or less totalled 5,863, up 2,045 over last season's figures, while Canadian cars returning from tours across the border totalled 1,952, an increase of 1,280. Cars of United States tourists outward after stays in Canada of from two to sixty days numbered 7,328, an increase of 886.

Local traffic during the five months' period increased about fifteen per cent.

At Cantic

At the outport of Cantic, Quebec, 5,325 United States automobiles entered under 60-day touring permits during the Labour Day week-end this year compared with 4 573 last year, a gain of 752, while cars entered for periods up to 48 hours or less numbered 48 compared with 56, a drop of 8. Canadian cars outward under touring permit numbered 816 as against 530, an increase of 286. Between the dates April 1 and August 31, a total of 82,902 cars was entered under 60-day touring permits. This was an increase of 18,248 over the corresponding period of last year. A substantial increase was shown also in the number of Canadian cars reporting outward which totalled 13,185, a gain of 4,908. Cars entered for periods of 48 hours or less numbered 1,421, a drop of 308.

At Rock Island

Set in a picturesque country that is becoming better known by the tourist each year, the Rock Island Customs office has shown a steady gain in tourist traffic for the last seven years. So much so that over the July 4 and Labour Day holidays it was found necessary to divert many cars to the neighbouring office at Beebe for quicker handling. Contributing to the increase this year was traffic en route to the Sherbrooke Centenary Celebration held during the month of August.

Totals for the eight months' period from January 1 to August 31, 1937, and for the same period of 1936 were: United States automobiles inward 67,441 (63,585), outward 69,541 (64,603); Canadian cars inward 40,329 (35,022), outward 40,240 (34,573).

At Highwater

The outport of Highwater, Quebec, issued 15,064 sixty-day touring permits for United States cars during the three months, June-August, this year, an increase of 2,035 over the same period of 1936. Other travel totals, however, fell below last year's figures, Canadian cars outward under touring permit numbering 3,178 as against 3,323, and United States cars inward for periods of 48 hours or less numbering 6,166 as against 6 694.

Labour Day week-end travel through this outport was heavier this year than last.

At Trout River

Automobile traffic figures at the outport of Trout River, Que., for the Labour Day week-end, September 4-6, show a total of 582 sixty-day tourist permits issued for United States cars, an increase of 14 over the same week-end last year, while touring permits issued Canadian cars outward numbered 655, an increase of 173. United States cars entered for periods of 48 hours or less totalled 166, an increase of 1.

Traffic figures covering the period from April 1 to September 6, this year show a gain of about 14 per cent over the corresponding period of last year. Sixty-day touring permits issued numbered 10,001, a gain of 1,433, permits issued Canadian cars outward 12,237, a gain of 1,766. United States cars entered for periods up to 48 hours totalled 5,290, an increase of 194.

Through Philipsburg

Through the outport of Philipsburg, Que., 4,236 United States cars were entered under 60-day touring permits during the Labour

Day week-end, September 3 to 6. This was an increase of 375 over last year. Canadian cars reported outward under touring permit numbered 1,287, passing the previous Labour Day figures by 178.

During the five months' period, April 1 to August 31, 1937, a total of 43,266 cars was entered through this outport under 60-day touring permits. This compares with 37,062 entered in the same period last year, a difference of 6,204. A corresponding increase occurred in Canadian car traffic, 16,883 automobiles being checked out under touring permits compared with 13,904 last year, an increase of 2,979.

AT NOYAN

Over ten thousand United States cars entered Canada through the outport of Noyan, Quebec, between the dates April 1 and September 8, 1937; under sixty-day touring permits 8,857, an increase of 644 over the same period of last year; for periods of 48 hours or less 1,167, a decrease of 162. Canadian cars outward numbered 2,749, a drop of 506. Travel over the Labour Day week-end showed a decrease of 302 cars, respective totals for the periods September 4 to 7, this year and last, being 1,231 and 1,533 cars inward and outward. The staff consists of four Customs officers.

Much of the automobile traffic that would otherwise no doubt have crossed the border at this point has used the new bridge opened this season between Alburgh, Vt., and Rouses Point, N.Y., across Lake Champlain. Also road conditions in this district have been poor.

BUSY AT LACOLLE

A busy week-end was experienced over Labour Day this year at the outport of Lacolle, Que., where 6,315 cars were handled, 1,172 more than during the three-day period last year. From April 1 to September 8, a total of 91,771 automobiles inward and outward was cleared at this outport. This shows an increase of 13,177 over the corresponding period of last year. Sixty-day touring permits issued reached a total of 16,421, up 2,108, while permits issued for Canadian cars outward increased by 2,945 to a total of 21,057. Cars entered for 48-hour periods numbered 2,720, an increase of 1,480.

AT CORNWALL

Traffic totals for the past tourist season at the port of Cornwall, Ontario, were up twenty-one per cent over the previous season's figures, with a total of 59,657 automobiles cleared between the dates April 1 and September 15, inward 29,258, outward 30,399. Of the inbound traffic 6,828 cars were entered from the United States under sixty-day touring permits, an increase of eleven per cent; 144 cars were entered under traveller's vehicle permits, a decrease of twenty-five per cent, and 8,657 cars were entered for periods of 48 hours or less, an increase of forty-two per cent. The remaining 13,629 were Canadian cars returning from the United States. Of this total 6,580 cars had been out under touring permits, an increase of ten per cent, while 7,049 had been out for short stays of 48 hours or less, an increase of seventeen per cent.

Outbound traffic was made up as follows: 7,738 United States cars on tourist permits, an increase of fourteen per cent; 240 cars on traveller's vehicle permits, approximately the same as last season, and 8,633 cars returning after short stays in Canada, an increase of forty-two per cent. The remaining 13,788 were Canadian cars made up of 6,710 under touring permits, an increase of ten per cent; and 7,078 outward for periods of 48 hours or less, an increase of seventeen per cent.

During the Labour Day week-end from Saturday to Monday, 2,637 cars inward and outward were handled at this port. This compares with 2,242 cars handled over Labour day last year, a difference of 395.

AT MORRISBURG

A total of 672 cars was handled at the port of Morrisburg, Ontario, during the Labour Day week-end this year compared with 591 handled in 1936, an increase of 81. United States cars inward numbered 194, increase 32; Canadian cars outward 127, increase 27.

Traffic totals for the five months' period, April 1 to August 31, also show increases in the number of cars handled compared with the same period last year. Automobiles entered under 60-day touring permits numbered 3,383, a gain of 473, while cars entered for periods of 48 hours or less numbered 862, a gain of 158. Canadian cars outward under touring permit totalled 1,791, a decrease of 240.

AT PRESCOTT

At the port of Prescott, Ontario, 7,236 sixty-day touring permits for United States automobiles were issued from January 1 to August 31, 1937, most of these, viz., 5,231, being issued in the last two months. During the first eight months of 1936, a total of 6,848 such permits was issued, a difference of 388. The number of United States cars entered for periods up to 48 hours increased by 1,045 to a total of 5,336, while the number of Canadian cars outward at this point increased by 1,878 to a total of 6,691.

From Saturday to Monday over Labour Day 330 United States cars were entered under 60-day permits, and 171 entered for short periods, while Canadian cars outward numbered 305. These latter figures alone represent a slight increase compared with the Labour Day totals for last year.

AT BROCKVILLE

The past tourist season was a busy one at the port of Brockville, Ontario, with a total of 23,154 automobiles, inward and outward, handled between the dates April 1 and August 31. This was an increase of 2,400 cars over the same months of 1936. Passengers carried numbered 116,650, an increase of 16,536. Cars entered under 60-day touring permits totalled 7,295, increase 996; entered for periods of 48 hours or less 1,804, increase 116. Canadian cars reported out for touring purposes totalled 1,845, an increase of 220.

Labour Day week-end travel showed a slight decline this year compared with last, totals for the respective periods being 1,181 and 1,298, a difference of 117.

GANANOQUE AHEAD

With the opening of the tourist season at Gananoque, Ontario, this year on May 1, when ferry service begins, to the end of August, travel through this port has kept well ahead of last year's figures. Sixty-day touring permits have been issued for 5,017 United States cars, an increase of 413 over those months last year, while 462 United States cars were entered for periods up to 48 hours, an increase of 58. The total number of United States cars inward was 5,479, increase 470, outward 6,464, increase 979. Canadian cars outward numbered 816, increase 109, inward 708, increase 11; passengers carried totalled inward 50,898, increase 9,890, outward 50,738, increase 10,850.

During the three days comprising Labour Day week-end, traffic was lighter this year compared with last. One hundred and fifty-nine cars were entered under 60-day touring permits out of a total of 164 United States cars brought in. Canadian cars outward numbered 25. Passengers carried numbered in all 2,920.

This illustration shows the stream of tourist automobiles at the Peace Bridge at Fort Erie, and gives an idea of the density of traffic over the Labour Day holiday.

FINE RECORD AT WINDSOR

The rapid rise of automobile tourist travel is well shown in the port of Windsor, Ontario, where during the three months, June, July and August, 1937, a total of 148,838 sixty-day touring permits was issued at tunnel, bridge and ferry, passing figures for the same months last year by 26,497. During this same period 18,114 Canadian cars left Canada at this point under touring permit, again exceeding last year's figures by a good margin, viz., 1,928. Registration cards were received from 221,260 United States cars, exceeding the three months last year by 14,740. Over one million automobiles inward and outward were handled through this port during the ninety-three days under review. Cars inward numbered 545,897, increase 67,020, cars outward 534,923, increase 64,226. Passengers carried totalled in all 1,647,645, inward 821,973, outward 825,672.

Increases shown by comparative figures covering the Labour Day week-end this year and last are equally arresting with totals of 48,642 and 38,141 cars inward during the respective periods, 50,724 and 36,230 outward. Sixty-day touring permits issued numbered 16,501, an increase of 1,677, and permits issued Canadian cars outward for touring purposes numbered 2,074, an increase of 107. Registration cards received from United States cars which were entered for periods not over 48 hours totalled 16,215, up 3,771.

At Walkerville

United States automobile tourists in 7,294 cars under 60-day permits entered through the outport of Walkerville, Ontario, in the five months' period, April 1 to August 31. This compares with 7,162 cars brought in during the same period last year, an increase of 132. Canadian automobiles outward under touring permit during the respective periods numbered 2,401 and 2,239, a gain of 162. Cars brought into Canada for periods up to 48 hours numbered 29,461 as against 34,053, a drop of 4,592. The total number of cars inward was 40,839 compared with 45,793, a drop of 4.954, while passengers inward numbered 154,881 compared with 157,293, a difference of 2,412.

Labour Day week-end travel this year about equalled that of last with United States cars brought in under 60-day touring permits numbering 621 compared with 660, and Canadian cars taken out on touring permit numbering 185 as against 121. Passengers brought in totalled 6,541. This compared with 6,920 brought in over the same week-end last year.

Increase at Sarnia

Between the dates April 1 and August 31, a total of 39,426 sixty-day touring permits was issued at Sarnia, 295 six-month permits and 10,160 permits for Canadian cars outward for touring purposes. Cars entered for periods up to 48 hours numbered 17,566. The total number of automobiles inward was 70,772, of which number 59,419 were United States cars and 11,353 Canadian. Outward automobile traffic amounted to 70,291, made up of 57,002 United States cars and 13,289 Canadian.

Five busy days, September 3 to 7, over the Labour Day week-end, were experienced this year at the port of Sarnia, Ontario, automobile travel totals being up at all points over the corresponding period of 1936, with the number of cars inward totalling 6,397, increase 1,278, outward 6,614, increase 815. United States cars brought in numbered 5,595, an increase of 1,243, while those reported outward numbered 5,730, a gain of 718. Canadian cars outward numbered 884, increase 97, inward 802, increase 35.

Monday, September 6, was the busiest day of this holiday week-end when 2,848 cars were handled, 527 inward and 2,321 outward. On the previous Saturday 2,781 cars were reported, 2,161 inward and 620 outward.

At Sault Ste. Marie

Exceeding tourist traffic figures for all previous years, the port of Sault Ste. Marie, Ontario, handled a total of 59,412 automobiles inward and outward during the five months from April 1 to August 31, an increase of 9,172 over the corresponding months of last year. United States cars entered numbered 22,898, made up as follows: under 6-month touring permits 73, decrease 17; under 60-day touring permits 11,179, increase 2,478; for periods up to 48 hours 11,646, increase 1,124. Canadian cars outward for touring purposes totalled 2,322, up 434 over last year's figures. Passengers numbered inward 179,795, outward 170,721, a total of 350,516 and an increase of 64,766.

At Emerson, Manitoba

Tourist travel through the port of Emerson, Manitoba, this season showed gains both in the number of United States cars entered and the number of Canadian cars outward compared with last year's figures. From April 1 to August 31, a total of 9,406 sixty-day touring permits was issued, an increase of 985. Also 2,974 such permits issued at other ports were surrendered here, an increase of 1,418. United States cars reported inward for periods up to 48 hours numbered 7,342, approximately the same as last season. Canadian cars out under touring permit totalled 10,337, up 2,539, while those out for short stays numbered 8,190, a drop of 230. The number of touring permits issued at other Canadian ports but cancelled at this port was 4,162, an increase of 815.

Labour Day week-end traffic totals increased over last year's figures. Sixty-day touring permits issued numbered 403, increase 38; permits issued Canadian cars outward 861, increase 106. United States cars entered for periods of 48 hours or less totalled 204, increase 49, while Canadian cars outward for similar periods totalled 400, a gain of 39.

An interesting feature of the tourist travel this season was the large number of United States tourists which informed the Customs officers that they were on their first trip to Canada. Many of these tourists when crossing back into the United States declared their intention of returning next year.

At North Portal, Sask.

Over twenty-six thousand vehicles of all kinds inward and outward were handled at North Portal, Saskatchewan, from April 1 to August 31, this year. This shows an increase of almost two thousand vehicles over the same period of 1936. Automobiles entered under 60-day touring permits numbered 1,173, a drop of 63, while those entered for periods of 48 hours or less numbered 3,453, a drop of 52. Canadian cars outward under touring permit increased by 320 to a total of 1,640. Further details of tourist travel through this port were as follows: United States cars outward 4,493, Canadian cars outward for short periods 4,852, other vehicles outward 2,128; Canadian cars inward 6,378, other vehicles inward 2,128; passengers inward 36,939, outward 37,754.

Labour Day traffic through North Portal this year was about one-third more than last year.

In British Columbia

The volume of automobile traffic through the various border outports and preventive stations under the survey of the port of New Westminster, B.C., was lighter during the five months' period, April 1 to August 31, 1937, compared with the same months last year. United States cars entered numbered 75,812. This compared with 145,624 entered in the corresponding months last year. United States cars outward numbered 74,114 compared with 141,352. Canadian cars outward totalled 124,461 as against 305,969; Canadian cars inward 108,424 as against 306,051. Traffic totals in detail according to outport and preventive station, with last year's figures in brackets, were as follows:—

Aldergrove—United States cars inward 9,203 (14,375), outward 7,188 (12,465); Canadian cars inward 8,667 (13,341), outward 8.304 (14,850). *Douglas*—United States cars inward 15,324 (33,116), outward 8,119 (18,958); Canadian cars inward 27,890 (74,234), outward 2,588 (55,570). *Huntingdon*—United States cars inward 10,093 (21,993), outward 12,514 (22,012); Canadian cars inward 17,336 (71,954), outward 23,693 (77,301). *Pacific Highway*—United States cars inward 41,192 (76,140), outward 46,293 (87,917); Canadian cars inward 54,531 (146,522), outward 69,876 (158,248).

This illustration shows the commodious Customs office at the border outport of Huntingdon, B.C.

Over the Labour Day week-end a total of 16,987 cars inward and outward was handled. This compares with 16,647 cars handled during the Labour Day last year, an increase of 340. United States automobile travel inward and outward over the week-end was heavier this year by 937 cars, totals for the respective periods being 7,432 and 6,495, while Canadian automobile traffic declined by 597 cars, the respective totals being 9,555 and 10,152. United States cars inward numbered 3,765, increase 458, outward 3,667, increase 479. Canadian cars outward numbered 4,738, decrease 457, inward 4,817, decrease 140. Passengers inward and outward numbered 59,530 compared with 63,262, a difference of 3,732.

* * NEWS AND COMMENT * *

Ottawa: F. J. Slater, one of the veterans of the Department, with a fine record of thirty-nine years' service, retired on superannuation on September 1. He entered the Customs service in 1898, was appointed Junior Second Class Clerk in 1901 and promoted to Principal Clerk in 1919 and to Head Clerk in 1925. Mr. Slater was appointed Registrar of Correspondence, January 1, 1937, vice R. H. Evans, retired.

F. J. Slater.

On the eve of his retirement there was a staff gathering presided over by L. F. Jackson, Assistant Commissioner of Customs, who referred felicitously to the long and valuable service of Mr. Slater. V. C. Nauman, Assistant Commissioner of Excise, spoke also in praise of the retiring officer, and on behalf of his former colleagues R. C. Smith of the Records branch presented Mr. Slater with a radio. He leaves the Department carrying with him the best wishes of the Customs-Excise staff.

Fort Erie, Ont.: On the occasion of the retirement on superannuation of F. T. Pattison, former Collector of Customs and Excise at this port, a farewell gathering was held at the Erie Downs Golf Club which was attended by a large number of members of the staff. Also present were Mr. Dickinson, District Inspector, Mr. Ratz, Assistant Inspector, Mr. Hooker, Collector at Welland, Mr. G. C. Gardner, Collector at Niagara Falls, and many old friends of Mr. Pattison. Community singing was led by Charles Price of the Fort Erie staff. J. A. Wilson, Superintendent of Examiners, presided, and high tribute was paid to the retiring Collector and his services to the Department, and also as a private citizen. Mr. Osborne, Chief Clerk at Fort Erie and Acting Collector, presented an illuminated address, also an easy chair and foot rest, as a memento from the staff. On behalf of the Long Room staff of the port Mr. Dickinson, Inspector, presented a set of pipes. The occasion was an eloquent testimony to the popularity of Mr. Pattison, and many expressions of regret were made that he was severing his connection with the Department.

Calgary: An interesting event took place at the port of Calgary on September 7 when the members of the staff gathered to bid farewell to R. P. S. Brown on the occasion of his retirement after thirty-four years' service. Mr. Brown entered the Customs service at Montreal and served for a short time at the port of Ottawa. He was transferred to Calgary in 1910 where his promotion was steady, having risen to the position of Assistant Appraiser. On behalf of the staff, G. E. McLaren, Acting Collector, presented Mr. Brown with a club bag, expressing the regrets of the staff at the severance of long and happy associations and assured Mr. Brown that he carried with him into retirement the best wishes of his co-workers and friends. Mrs. Brown was presented with a travelling case as a token of the esteem in which she was held by the members of the staff.

Brantford, Ont.: Members of the Brantford Customs and Excise staff recently said farewell to John H. Spence, who for 23 years has been Collector of Customs here. They presented him with a handsome club bag and an address expressing their esteem. To Mrs. Spence they gave a bouquet of 23 roses. The address was read by R. J. Lyle, Acting Collector, and the presentation was made by I. Newsome. Attending the function also were M. R. Dickinson, Inspector; Hilton M. Hill, the Indian Office; and Postmaster H. J. Hartley. Mr. Spence made fitting acknowledgment of the tangible gifts and spoken words of appreciation and friendship that were tendered to him.

Toronto: Miss Rita Riddell, for many years Secretary to the Collector of Customs and Excise at Toronto, has retired. Miss Riddell joined the service with the old Inland Revenue Department. In 1925 she was promoted to the rank of Clerk, Grade 4. Miss Riddell discharged the duties of Secretary to the Collector in a very efficient manner, and her ability was recognized not only at the port but at headquarters also. On the eve of her retirement a gathering of the staff took place in the Long Room, and on behalf of her former associates Mr. Lennie, Collector, presented Miss Riddell with a radio. It was one of the most largely attended presentations ever held at the port of Toronto. Miss Riddell made a very appropriate reply, and leaves the service carrying with her the good wishes not only of the staff at Toronto but many officers at headquarters who have had occasion to meet her in her official capacity and have long recognized her ability.

Ottawa: W. J. Heney, of the Customs-Excise staff at headquarters, retired on superannuation September 1, 1937, after twenty-one years' service, during ten of which he served as Confidential Messenger to the Minister. Mr. Heney entered the Customs service at Ottawa in 1916. He was appointed Preventive Officer the following year and was classified as Confidential Messenger in 1919. In 1930 he was transferred to the Statistical Branch as clerk, promoted to Clerk, Grade 3, the same year, and to Clerk, Grade 4, Check Branch, in 1931. On the eve of his retirement Mr. Heney was presented with a wallet containing a sum of money by the members of the Check Branch. The presentation was made on behalf of the staff by L. D. Warren, Chief of that branch.

Windsor, Ont.: This port this year had the busiest July 1 and 4 ever experienced in its history. Sixty-day touring permits issued at tunnel, bridge and ferry for the period July 1 to 4, 1937, numbered 20,059, United States cars entered for periods of 48 hours or less totalled 21,436, while Canadian cars reported outward under touring permits numbered 1,933. Other cars inward numbered 46,819, outward 42,803.

Montreal: Steadily increasing business at both the express and postal branches, Montreal, is shown in statements covering activities for August last compared with August, 1936. Revenue collected at the express branch increased $32,883, reaching a total of $184,845, while at the postal branch collections increased $10,181 to a total of $77,425. Entries at the express branch numbered 2,449, increase 234; packages 14,048, increase 2,479. At the postal branch parcels received numbered 24,641, increase 2,263; parcels cleared 24,115, increase 2,240; entries 2,016, increase 360.

Montreal: Additional transport services inaugurated during the summer months are largely responsible for the sharp rise in the volume of business handled at the Customs Air Harbour, St. Hubert, Quebec, during the month of August last, compared with August, 1936. A total of 276 aeroplanes inward and outward reported through St. Hubert compared with 80 during the previous August, a difference of 196, while passengers carried numbered 1,017 as against 281, a difference of 736. Pieces of baggage examined totalled inward 557, increase 428, outward 637, increase 415; bags of mail inward 500, increase 158, weight 7,354 pounds, increase 1,655 pounds, outward 376, increase 155, weight 4,528 pounds, decrease 999 pounds; express parcels inward 39, increase 31, outward 12, increase 6; value of importations $12,065, increase $11,763; tourist permits issued 5, increase 1.

Flights cancelled owing to weather conditions numbered inward 3, decrease 1, outward 3, decrease 1.

TORONTO: Postal branch collections at the port of Toronto during August were up $9,368 compared with August, 1936, to a total of $70,947, while express branch collections increased by $2,971 to a total of $198,699. Packages received at the postal branch numbered 27,990, an increase of 1,530; packages delivered 27,971, an increase of 5,506; entries 2,446, a gain of 274. Packages received at the express branch totalled 17,729, increase 1,022, entries 3,517, increase 300.

Sixty-two aeroplanes, inward and outward, reported through the Leaside Customs Air Harbour during August. Of these 37 were United States planes and 25 were Canadian. A total of 49 passengers was carried. During August last year aeroplanes inward and outward numbered 62, passengers carried 63.

WINNIPEG: A Customs and Excise benevolent fund has been established by members of the staff at the port of Winnipeg. It provides assistance when needed to officers of the staff and Christmas cheer to widows and children of former members. The fund, which is administered by a committee of three, has proved of special value in cases where sick leave has been exhausted and in helping with funeral expenses. There is also an active visiting committee.

From a recent issue of a newspaper published at Sherwood, North Dakota, the following is taken:—

> In driving about the country, particularly north of Sherwood, one can see some very beautiful flowers.
>
> They are none other than those at the Canadian Customs office just across the border north of Sherwood, and Officer J. D. Burton is the person in charge of the office, and also the horticulturist at the grounds. South of the buildings there are three beautiful beds of blooming flowers nicely landscaped, and looking as though they were hot-house plants. North of the office and residence building is the garden of the Burtons, and this is one of the nicest kept, and best growing gardens in this part of the country.
>
> Mr. Burton takes great pride in the grounds about the office building, and has planted a good many trees and shrubs there to beautify the place.

JUST AMONG OURSELVES

SEPTEMBER—OCTOBER

ADDITIONS

NOVA SCOTIA

LUNENBURG (LaHave): C. M. Wilkie, Sub-Collector of Customs and Excise (Limited Service) (Registrar of Shipping).

PRINCE EDWARD ISLAND

CHARLOTTETOWN: Miss A. G. Coyle, Stenographer, Grade 1.

QUEBEC

HULL: J. P. Tremblay, Customs Excise Examiner.

ONTARIO

SARNIA (Courtright): Ralph Noyle, Customs Excise Examiner.

TORONTO: Peter Gorrie, Clerk, Grade 1.

MANITOBA

WINNIPEG (Crystal City): A. W. McIntyre, Sub-Collector of Customs and Excise, Limited Service, Outport.

BRITISH COLUMBIA

PRINCE RUPERT: S. P. Woodside, Customs Excise Examiner.

PRINCE RUPERT (Silver Heights): D. Campbell, Customs Excise Enforcement Officer.

ADMINISTRATIVE

T. P. Carpenti, Stenographer, Grade 1; C. V. Dudley, Stenographer, Grade 1; J. E. McGovern, Office Boy; M. R. MacKenzie, Clerk, Grade 1; Alexander Michie, Office Boy.

AUDIT

QUEBEC: Madeleine Parent, Stenographer, Grade 1.

VANCOUVER: C. M. McGowan, Stenographer, Grade 2.

INSPECTION

MONTREAL: Marcel Belisle, Stenographer, Grade 1 (Bilingual).

INVESTIGATION—DRAWBACKS

HAMILTON: Vincent Doyle, Stenographer, Grade 1.

DEDUCTIONS

PRINCE EDWARD ISLAND

SUMMERSIDE: W. J. Whitney, Customs Excise Clerk (Died).

QUEBEC

MONTREAL: Frank Whitaker, Customs Excise Clerk (Died).

ONTARIO

TORONTO: A. C. Bird, Customs Excise Clerk (Resigned).

HAMILTON: J. L. Mitchell, Special Exciseman, Grade 2 (Retired).

NIAGARA FALLS: W. W. Laundy, Customs Excise Examiner (Deceased).

MANITOBA

WINNIPEG: J. P. Cleghorn, Customs Truckman (Resigned).

BRITISH COLUMBIA

FERNIE: R. H. Brown, Customs Excise Examiner (Retired).

NEW WESTMINSTER: L. V. J. Griffin, Customs Excise Clerk (Services terminated).

ADMINISTRATIVE

R. J. Beaudry, Office Boy (Resigned); J. I. Lillico, Stenographer, Grade 3 (Resigned); J. E. Raymond, Clerk, Grade 4 (Deceased); J. I. Tulley, Clerk, Grade 1 (Re-assigned to Dom. Bureau of Statistics).

INSPECTION

REGINA: A. L. Horner, Stenographer, Grade 2 (Resigned).

INVESTIGATION—VALUES

CHICAGO: E. S. Mather, Stenographer, Grade 2 (Resigned).

PROMOTIONS

NOVA SCOTIA

HALIFAX: P. J. Power, from Computing Clerk to Chief Customs Excise Clerk, Grade 5 Port.

QUEBEC

COATICOOK: J. J. Forrest, from Customs Excise Clerk to Cashier and Computing Clerk.

MONTREAL: J. A. E. Duquette, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2.

ONTARIO

GALT: A. T. Pollock, from Customs Excise Clerk to Assistant Customs Appraiser.

TORONTO: W. G. Ross, from Customs Excise Examiner to Senior Customs Excise Examiner.

MANITOBA

EMERSON: Rennie Lendrum, from Cashier and Computing Clerk to Collector of Customs and Excise, Grade 3 Port.

WINNIPEG: Samuel Melvin, from Watchman to Customs Truckman.

ALBERTA

EDMONTON: A. O. Raham, from Customs Truckman to Customs Excise Examiner; S. A. Rowsell, from Express and Postal Computing Clerk to Computing Clerk.

BRITISH COLUMBIA

NEW WESTMINSTER: J. S. Buchanan, from Customs Excise Examiner to Special Exciseman, Grade 1; G. D. Drew, from Customs Excise Clerk to Cashier and Computing Clerk; A. G. Fadden, from Assistant Customs Appraiser to Collector of Customs and Excise, Grade 3 Port, and Registrar of Shipping; L. L. McDonald, from Customs Excise Examiner to Special Exciseman, Grade 1.

VANCOUVER: C. H. Donohue, from Customs Excise Examiner to Gauger.

ADMINISTRATIVE

W. J. Aris, from Clerk, Grade 3, to Clerk, Grade 4; Philippe Barbary, from Clerk, Grade 3, to Clerk, Grade 4; R. A. Elford, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk; L. A. Kane, from Head Clerk to Chief Customs Statistical Clerk; E. M. McClelland, from Stenographer, Grade 3, to Clerk, Grade 4; George White, from Clerk, Grade 3, to Clerk, Grade 4; A. H. C. Williams, from Dominion Customs Appraiser (Textiles) to Dominion Customs Appraiser, Chief of the Tariff Branch.

PROMOTION AND TRANSFER

ALBERTA

J. B. Gallaher, from Sub-Collector of Customs and Excise, Grade 1 Outport, Edmonton (Camrose), to Customs Express and Postal Cashier, Edmonton.

TRANSFERS

QUEBEC

C. A. Racine, from Customs Excise Clerk, Quebec, to Customs Excise Examiner, Montreal.

ALBERTA

R. D. Forrester, from Sub-Collector of Customs and Excise, Limited Service Outport, Nelson (Carson), to Customs Excise Enforcement Officer, Lethbridge (Carway).

BRITISH COLUMBIA

William Roberts, from Customs Excise Enforcement Officer, Lethbridge (Carway), to Sub-Collector of Customs and Excise, Limited Service Outport, Nelson (Carson).

W. H. Yardley, from Sub-Collector of Customs and Excise, Limited Service Outport, North Portal (Marienthal), to Customs Truckman, Victoria.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF SEPTEMBER 1936 AND 1937

—	1936	1937	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	7,403,369 72	9,081,200 08		
Less Refunds and Drawbacks	871,839 73	845,639 53		
Net	6,531,529 99	8,235,560 55	1,704,030 56	
EXCISE TAXES	13,012,798 16	15,264,886 35		
Less Refunds and Drawbacks	236,127 52	316,248 38		
Net	12,776,670 64	14,948,637 87	2,171,967 23	
EXCISE DUTIES	3,865,974 14	4,722,822 63		
Less Refunds and Drawbacks	42,341 76	33,183 02		
Net	3,823,632 38	4,689,639 61	866,007 23	
SUNDRY COLLECTIONS	62,715 46	63 057 59		
Less Refunds	4 00	13 30		
Net	62,711 46	63,044 29	332 83	
Net Totals	23,194,544 47	27,936,882 32	4,742,337 85	
Net Increase			4,742,337 85	

TOTALS FOR SIX MONTHS

	1936-37	1937-38	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	43,494,129 48	51,984.707 74		
Less Refunds and Drawbacks	4,396,810 79	4,488,862 00		
Net	39,097,318 69	47,495,845 74	8,398,527 05	
EXCISE TAXES	67,071,548 16	86,209,769 29		
Less Refunds and Drawbacks	1,514,038 98	1.737,807 65		
Net	65,557,509 18	84,471,961 64	18,914,452 46	
EXCISE DUTIES	23,773,865 22	27,809,442 06		
Less Refunds and Drawbacks	305,722 68	295,824 58		
Net	23,468,142 54	27,513,617 48	4,045,474 94	
SUNDRY COLLECTIONS	355,783 11	391,156 26		
Less Refunds	367 69	102 70		
Net	355,415 42	391,053 56	35,638 14	
Net Totals	128,478,385 83	159,872,478 42	31,394,092 59	
Net Increase			31,394,092 59	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF SEPTEMBER 1936 AND SEPTEMBER 1937

—	September 1936	September 1937	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	3,100,312 72	4,758,554 17	1,658,241 45	

TOTAL FOR SIX MONTHS

—	1936-37	1937-38	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	79,659,571 62	95,462,320 78	15,802,749 16	

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF SEPTEMBER, AND THE SIX MONTHS ENDED SEPTEMBER, 1936 AND 1937

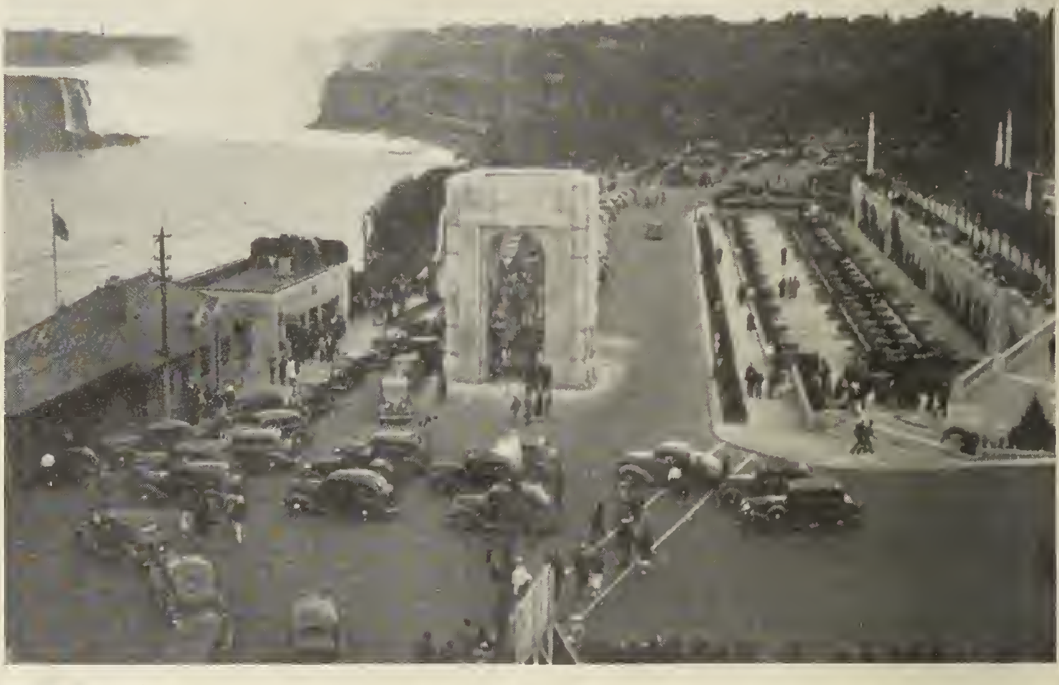
—		September, 1936		September, 1937	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		....	88,894.179	....	94,151,927
Total Exports (Foreign Produce)		....	688,219	....	1,074,455
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	20,720,316	20,582,258	5,903,060	7,507,277
Wheat flour	Brls.	378,318	1,599,748	306,655	1,855,488
Fish	Cwt.	382.912	2,447,130	345,153	3,061,554
Furs	$	....	657,511	....	598,359
Meats	Cwt.	187,235	2,600,210	186,579	2,832,871
Cheese	Cwt.	99,086	1,481,309	148,479	2,128,002
Planks and boards	M ft.	160.586	3.504.120	223,507	5.410,634
Wood pulp	Cwt.	1,423.556	2,906,804	1,435,322	3,744,448
Newsprint	Cwt.	5,567.360	9,755,549	6,173,095	11,303.766
Automobiles and parts	$	....	1,517,190	....	1,504,938
Copper, partially manufactured	Cwt.	337.922	3,021,753	369,143	5,009,386
Nickel, unmanufactured	$	....	3,820.878	....	4,747,306

—		Six months ended September 1936		Six months ended September 1937	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		....	485,777.313	....	567,272,780
Total Exports (Foreign Produce)		....	4.725,103	....	8.775,824
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	127,443,004	109,766,902	44,875,094	59,879,803
Wheat flour	Brls.	2,370,937	9,495,657	1,954,812	11,770,020
Fish	Cwt.	1,386,254	11,613,690	1,392,734	12,715,935
Furs	$	....	5,415,808	....	5,633,295
Meats	Cwt.	1,026,323	15,265,796	1,391,446	21,381,456
Cheese	Cwt.	409,863	5,624,714	531,462	7,812,364
Planks and boards	M ft.	897,316	18,693.093	1,000,793	24,980,442
Wood pulp	Cwt.	7,630,409	15,696,109	8,641,656	21,311,726
Newsprint	Cwt.	30,095,296	52,069,099	35,022,166	64,553,413
Automobiles and parts	$	....	10,006,509	....	15,025,763
Copper, partially manufactured	Cwt.	2,077,260	17,788,313	2,174,324	29,963,016
Nickel, unmanufactured	$	....	20,043,789	....	29,353,918

GOLD HELD UNDER EARMARK AT THE BANK OF CANADA:

	Fine Oz.
Net increase, month of September, 1937	—
Net increase, six months ended September, 1937	95,560.768

A NEW BEAUTY SPOT



THIS illustration shows the entrance to the Falls View Bridge at Niagara Falls. In the centre is the Memorial Arch, and on the right is the Oakes Garden, recently opened, and which occupies the site of the old Clifton Hotel. In the distance are the Horseshoe Falls. Oakes Garden adds another to the many beauty spots of the Niagara district. The photograph was taken on Labour Day.

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The National Revenue Review

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Percentage expense lowest in ten years

SUMMER ACTIVITIES AT BUSY CUSTOMS AIRPORT
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ANY DAY AT A TYPICAL WESTERN OFFICE
Description of duties at a smaller port

SHIPPING SEASON AT QUEBEC, NEWS AND COMMENT,
DEPARTMENTAL RULINGS,
STAFF CHANGES,
TRADE AND REVENUE TABLES

November 1937

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No. 2

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Department of National Revenue

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Commissioner of Excise, DAVID SIM.
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General Executive Assistant, P. L. YOUNG.

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J. Sydney Roe, Editor

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Cost of Collection Lowered

IN the past fiscal year the percentage expense of collection of Customs and Excise revenue dropped to 2·71 per cent, the lowest in ten years. For the previous fiscal year collection costs stood at 3·20, and ten years ago at 2·66. The lowest percentage expense ever reached since Confederation was 2·49. This was for the years 1920 and 1924. One year after Confederation collection costs reached their highest, viz., 7·09 per cent, almost double the average since 1867 which stands at 3·89 per cent.

There was also in the past fiscal year a marked drop in the percentage of duty on the total value of goods entered for home consumption, dutiable and free, to 13·73 per cent from 15·79 per cent, the previous fiscal year. This was the lowest percentage since 1877 when it dropped to 13·03. An all-time low of 10·20 was reached in 1873, while the highest percentage was 21·65 for the year 1889. The average percentage of duty on value of goods entered for home consumption since Confederation is 16·74.

Revenue from Excise Taxes

EXCISE statistics show that during the fiscal year 1936-37 collections of sales tax, domestic and importations, amounted to $116,138,801. The special Excise tax on importations produced $15,415,315, tax on sugar $10,306,171, and on stamps $5,543,480. Sums of over one million dollars were collected from the following sources: Excise tax on importations $1,889,731, transportation and telephones $1,582,223, matches $1,496,195, automobile tires and tubes $1,317,560, toilet preparations and soap $1,112,021.

In the province of Ontario a total of $81,461,611 was collected in Excise taxes during 1936-37, and in Quebec $49,507,285. British Columbia yielded $9,416,853, Manitoba $4,965,252, Nova Scotia $3,226,915, Alberta $2,793,669, New Brunswick $2,591,941, Saskatchewan $1,432,091, Prince Edward Island $78,608, Yukon $44,562.

A summary of Excise tax collections by ports (including outports), during the past fiscal year gives Montreal first place with a total of $42,320,711. Toronto in second place collected $34,395,628. Other ports which collected substantial sums were: Windsor, Ont., $8,372,639, Vancouver $7,661,518, Hamilton $7,289,739, Winnipeg $4,812,267, Sarnia $3,843,334, Chatham, Ont., $3,839,444, Oshawa $3,416,176, Ottawa $2,996,697, London $2,251,604, Halifax $2,116,298, Quebec $2,103,135.

Changes in List of Customs-Excise Ports

BRIDESVILLE, B.C., an outport and warehousing port under the survey of the port of Nelson, British Columbia, transferred to the survey of the port of Penticton, British Columbia, effective from the 1st November, 1937.

Summer Activities at St. Hubert Airport

(This article was prepared for the REVIEW by A. Aucoin, Surveyor of Customs and Excise, Montreal.)

THE St. Hubert Customs Airport, this summer, has experienced its busiest season since its inauguration on October 1, 1928. Well located and provided with modern facilities, it has been chosen as a terminus by such lines as the Imperial Airways, Montreal-Newark, N.J., Boston-Montreal and the Trans-Canada. From April 1 to September 30 the number of airplanes reporting inwards was 533 with 1,802 passengers and 2,181 pieces of baggage; outwards, 520 with 2,220 passengers and 2,765 pieces of baggage. Planes operating on a regular schedule carry express parcels and other dutiable goods, the value of which amounted to $94,867 up to September 30. During this six months period, 20 tourist permits were issued and 95 free entries were passed under the provisions of Tariff item providing for $100 exemption, for goods valued at $3,272.

During the past two years, commercial aviation in Canada has progressed very rapidly. New lines have been established throughout the country and one may now be carried over long distances in a few hours. For instance, by boarding a hydroplane at 7.45 a.m. at Fairchild seaplane base at Longueuil, Que., six miles from St. Hubert, one can visit Val d'Or, Rouyn, Kirkland Lake, and other surrounding mining districts and be back at Montreal at 4.15 the same day. Should one wish to visit New York, the bi-motor Douglas, operated by the Canadian Colonial Airways in conjunction with the American Airlines, takes passengers to the American metropolis in approximately two hours.

Among the noticeable events at the St. Hubert airport this summer, three are outstanding: the arrival of the British aircraft "Caledonia" on July 8, the "Cambria" on August 29, and the flying pageant organized by Air Propagande de Paris with the co-operation of the Canadian Flying Clubs Association. It is estimated that well over 100,000 people journeyed to St. Hubert to see the famous French airmen Marcel Doret, Michel Detroyat and Rene Drouillet; the latter was Emperor Haile Selassie's pilot during the Italian-Ethiopian conflict. The acrobatic feats they performed in the air were daring. The pageant had an international aspect due to the fact that three nations were represented: France with three of her outstanding aces; the United States with the Davis trio; and Canada by the Montreal Light Aeroplane Club. Among the visiting planes from across the border, two were piloted by women.

From the foregoing, one may get an idea of the many duties that the Customs officer, H. Fortier, stationed at St. Hubert, is called upon to perform. In addition to his duties as a Customs officer, he also performs those of a Canadian immigration official. In this capacity, he has to be on the alert for suspected characters whose names, pictures, finger-prints and general history are supplied to him by the Canadian immigration authorities and by the United States Bureau of Investigation, Department of Justice.

It is not generally known that the Royal Canadian Air Force has two squadrons which operate at this air harbour. Each possesses three planes and is commanded by fifteen commissioned officers. One, No. 18, is the bombing squadron and the other, No. 15, is the fighting one. The first is French and the other English, and over 100 pupils attend in each. These young men, carefully selected, are future technicians in the domain of aviation.

The conclusion one may draw from the foregoing facts concerning the airport is that its progress has been constant since its inauguration. The witnesses of that event had faith in the future possibilities of aerial transportation and they felt that, within a decade, great progress would be made in this field. Their faith and courage inspired the men of science who, by their patient experiments, overcame many difficulties which seemed insurmountable. Great credit is therefore due to these pioneers; also we must admire the courage and unfailing skill of the aviators without whom the conquest of the air would have been impossible.

Increased Travel at Niagara Falls

TOURIST traffic was heavy at the port of Niagara Falls during the month of September, reaching a total of 317,454 automobiles handled inward and outward. This was an increase of 56,276 compared with September last year and just thirteen thousand short of September, 1930, the peak year for automobile tourist travel. The number of passengers carried totalled 1.406,096, exceeding September, 1936, figures by 185,991. Totals in detail were: United States cars inward 102,034, increase 2,668, outward 131,817, increase 45,388; Canadian cars inward 43.512, increase 3.767, outward 40,091, increase 4,453; other vehicles inward 4,267, increase 318, outward 4,388, increase 485; passengers inward 702,796, increase 81,990, outward 703,300, increase 104,001.

Sixty-day touring permits issued during September numbered 28,009, a drop of 294; traveller's vehicle permits 337 (168 with 6-month bonds), a drop of 14; permits issued for Canadian cars outward for touring purposes 10,140, increase 1,295. United States cars entered for periods of 48 hours or less numbered 73,729, an increase of 4,365.

Departmental Rulings

No. 59½ "Toledo" Straight Side Press, belt driven, from the O'Brien Machinery Co., Philadelphia. Pa., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

"Circ-Air" Continuous Type Heat Treating Furnace, as illustrated in a bulletin of the Industrial Heating Equipment Co., Detroit, Mich., a continuous belt conveyer type, designed for tempering steel springs, at the present time is held to be of a class or kind made in Canada. Twenty-five per cent ad valorem, Item 427, under the Canada-United States Trade Agreement. Motors—Item 445g.

No. 14 Single Stroke Double Blow Header and Pointer Nail Machine, per blue prints of the E. W. Bliss Co., Brooklyn, N.Y., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

Model 150 Union Wire Polisher, per illustration, manufactured by the Union Wire Die Corporation, New York, N.Y., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

"Yankee" Twist Drill Grinders, belt or motor driven, as illustrated and described in the catalogue of the Covel Mfg. Co., Benton Harbour, Mich., used only for the purpose of grinding twist drills, at the present time are held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motors—Item 445g.

Electric bench grinders, equipped with electric motors, are not to be entered for duty purposes as entities, but are to be rated separately, the grinders under item 427 and the motors under item 445g.

Advertising matter covered by Part (i) of Tariff Item 178, when received in single copies by mail, individually addressed, and for which no charge to the addressee is made, may be delivered without the consumption or sales tax.

Fibre conduit impregnated with pitch and indurated, per sample, is rated under tariff item 509.

Canada's Trade Advanced

CANADIAN trade advanced to $173,304,529 in August from the previous month's total of $172,138,336 and $143,787,510 in August, 1936. Imports were of the value of $69,965,939 compared with $71,995,940 in July and $50,257,754 a year ago; domestic exports totalled $101,471,260 compared with $99,157,775 the month before and $92,559,495 a year ago. Re-exports amounted to $1,867,330 compared with $984,621 in July and $970,261. During the 12 months ending August, Canada's trade aggregated $1,914,231,435 as compared with $1,537,993,570 in the same period of 1936-37. Imports amounted in value to $760,085,011 in comparison with $589,851,099, while domestic exports totalled $1,137,419,625 compared with $935,634,386. The re-export of foreign imports totalled $16,726,799 as compared with $12,508,085 during the twelve months ended August, 1936-37.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of September, 1936, and September, 1937:—

September, 1937, spirits potable, $808,687; September, 1936, $623,355. September, 1937, spirits, non potable, $66,187; September, 1936, $57,534. September, 1937, validation fee, $101,857; September, 1936, $64,238. September, 1937, malt, $745,324; September, 1936, $624,253. September, 1937, beer, $30,786; September, 1936, $35,032. September, 1937, malt syrup, $11,917; September, 1936, $13,066. September, 1937, cigars, $36,123; September, 1936, $36,852. September, 1937, cigarettes, $2,508,385; September, 1936, $2,064,840. September, 1937, manufactured tobacco, $456,067; September 1936, $409,740. September, 1937, licences, $121; September, 1936, $153. September, 1937, total, $4,765,457; September, 1936, $3,929,069.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of September, 1936, and September, 1937:—

September, 1937, tobacco, cut, 1,885,350 pounds; September, 1936, 1,642,967 pounds. September, 1937, tobacco, plug, 313,902 pounds; September, 1936, 338,466 pounds. September, 1937, snuff, 81,260 pounds; September, 1936, 68,080 pounds. September, 1937, cigarettes, number 627,062,494; September, 1936, 516,171,573. September, 1937, cigars, number 11,744,705; September, 1936, 12,590,644. September, 1937, foreign raw leaf tobacco, 583,398 pounds; September, 1936, 496,347 pounds.

A Word from British Columbia

(The *Editor* has received the following interesting contribution from E. O. Gaube, Collector at Penticton, B.C.:—)

IT is interesting to officers of the Department, and I am sure to the public also, to read in your valued monthly publication the reports of the activities at the larger Customs-Excise ports of the Dominion. These ports are able to write of their achievements in terms of collection figures. In this vital business of collections and service in the Customs-Excise branches throughout the Dominion, the part played by smaller ports, and the particular problems they have, are perhaps at times not appreciated. Collection figures are bare things, and while they must be used to an extent in rating ports, and setting salaries, and so on, their conclusiveness in this respect is far from apparent.

The port of Penticton comprises the outports of Kelowna, Osoyoos and Similkameen, and a post collecting station at Summerland. An acting Customs-Excise enforcement officer is stationed at Princeton to supervise the brewery. The port collections run from $10,000 to $16,000 per month. The busy highway outport of Osoyoos cleared 34,709 automobiles during the fiscal year 1936-37, and the increase this fiscal year up to September 15 is already 8,459 over the same period last year. So there is still time for the young man to come west and grow up with the country.

The average man would be lost in the maze of detail and procedure that is required of the officers at the small offices. Enquiries are made covering a wide range of subjects, and he must be wary indeed, for mistakes are boomerangs that come sometimes from the least expected quarters. He does not deal with one definite branch of Customs-Excise work but must of necessity be an appraiser, examining officer, cashier, information desk, and diplomat.

We have a brewery at Princeton, and winery at Kelowna. Our sales tax licensees include manufacturers of candy, canned and prepared fruits and vegetables, job printing, metal fluming, etc., soft drinks, conveyers, brick, prepared meats, cereals, lumber, sash and doors, furnaces, mine maintenance materials, and jewellery. The Collector's daily mail is a mixture running the gamut from the old lady who tells you she wants to make some home brew, to the man who would bring in a circus and wishes to know all about it. There are letters of enquiry asking for rates of duty and taxes, methods of procedure, sales tax questions, complaints of appraisals, enquiries regarding mail packages, and, of course, the occasional reminder from the Department regarding an error in a duty rate, or a mistake in a report.

The requirements of administrative ability and tact are as necessary, if not more so, in the case of officers at small offices, than they are at larger ports. At the smaller points, the officer numbers among his acquaintances many of the public he deals with. While he desires to live harmoniously with his fellows, he must as well enforce the rules and regulations and procedure required by the duties of his office. And so we find sometimes that Mrs. Jones, who has always thought the Customs officer such a nice man, has suffered a right-about-face, when the same "nice" man charged her duty on a Christmas present. And Mr. Smith has crossed the international boundary for years. The Customs officer has always been so kind and considerate "but do you know, the last time I crossed, he searched my car." "Did he find anything?" "Yes." "Had you declared it?" "No, the very idea, I've known him for years."

But time heals—and eventually the Mrs. Joneses and the Mr. Smiths realize that the harassed Customs officer perhaps is not so bad after all, he is caught between a conscientious purpose to serve his position, and a desire as well to remain a friend and a likeable citizen among his fellows. That he does well, is the consensus of public opinion. Customs officers as a class have no desire to tolerate any of their colleagues who would use their position as a means of personal aggrandizement through undue officiousness, neither do they look with favour on the officer who feels that to carry out his duties he must be married to his job, and hate everybody.

The large seaport lays claim to its romance in the ships that come to its harbour and in the variety of imports that come to its shores. Many of these imports, however, find their way to the smaller interior ports. As to variety, well, the writer has cleared such oddities as rattlesnakes (after but a cursory examination). The small port officer finds variety indeed in the different matters that he must deal with daily. The handling of mail, express, freight, baggage, etc., all have their peculiar procedures. The scope of his activities, and his close contact with the public, provide romance and interest, and the knowledge he gains from his work makes him a valuable public servant.

The First Collector at Halifax

MR. L. E. ALLEN, Chief of the Drawbacks Branch at headquarters, when in Halifax recently visited old St. Paul's Church, the oldest Protestant Church in the Dominion. It is the Mother Church of not only the Diocese of Nova Scotia, but of the Church of England in Canada. In an obscure corner of the edifice Mr. Allen found a tablet bearing this inscription:—

> Sacred to the memory of the Honourable Henry Newton: The first Collector of His Majesty's Customs in Nova Scotia at Halifax: Which appointment he held for fifty years, with signal honour to himself and advantage to the public. His father Hibert Newton, Esquire, filled the same office at Annapolis, forty years. He was a member of His Majesty's Council for this province forty-two years: And invested with other offices of distinction and trust. Greatly beloved and respected for his many virtues, but chiefly for his exemplary Christian character and conduct; consistently sustained through a long life, in an age of great laxity and religious indifference; He died universally lamented on the 29th January, 1802, aged 70 years.
>
> This monument is erected by his son, Edward Agustus Newton, as a memorial of his father's exalted worth and in fervent gratitude for his pious teaching and example. "The righteous shall be had in everlasting remembrance."

The first service was held on June 21, 1749, and the church was opened on September 2, 1750.

Further notes about this historic old building may be of interest to readers of the Review.

From 1787-1865 it was the Cathedral church of the diocese and for nearly a century the Garrison church of the British forces. The names of some of the greatest naval and military heroes in the annals of the British Empire and some of its most famous regiments, are associated with St. Paul's.

The church is built of pine and oak brought from Boston, Massachusetts, " at the expense of the Crown by grants from His Majesty (George II), for that purpose and also by moneys granted to His Majesty in this province for the use of the Government." In a letter dated March 19, 1750, Governor Cornwallis says " I expect the frame of the church will be here next month from New England." In the Boston *Weekly News* of 1750 there appeared this item, " Halifax, June 14. Yesterday the Governor laid the corner stone of the church which is now building and I believe will be the handsomest in America." It's design is after St. Peter's, Vere Street, London.

In 1760 the deed of endowment was granted in which King George II is called " The Royal Founder," and the church is designated " A Royal Foundation and of Exempt Jurisdiction." St. Paul's is Canada's only Church of Royal Foundation, a distinction conferred upon but few churches in England.

The present stone wall and iron railing about the church grounds were erected in 1843, replacing the iron fence presented to the church by His Royal Highness, Edward Duke of Kent (father of Queen Victoria) in 1796.

The first non-conformist services were held in St. Paul's. Until Mathers church was built the members of the Church of Scotland worshipped in St. Paul's on Sunday afternoons. Mathers church was destroyed by fire in the year 1857 when the congregation rebuilt on a new site on Barrington street and changed the name of their church to St. Matthew's. In 1824 Communion Plate was presented to St. Matthew's congregation in acknowledgment of their kindness in affording accommodation while St. Paul's was under repairs.

The silver communion service was presented by the Royal founder. The two flagons bear the arms of Queen Anne, one chalice has the arms of George I, one alms bason the Arms of Queen Anne. In each case the Arms are engraved between the initials G.R. The silver spoon is of date 1803. There are also a " Cup and Bread Plate " engraved with sacred monogram and emblems,—George III, 1819-1820, and a collection plate engraved with sacred monogram and emblems within rays.

The parish registers are complete since 1749. The first entry is that of a burial on the day that the city was founded, that of John White, mariner, June 21, 1749.

In the registers will be found the names of many men and women famous not only in Canadian but British history. For instance on 17th November, 1807, will be seen the record of the marriage of Sir Thomas Masterman Hardy, Nelson's friend, and Louisa Berkley.

In the second aisle about half-way down is pew No. 55 which has the distinction of having been occupied by two who became Prime Ministers of the Dominion, the late Sir Charles Tupper and the late Sir Robert Borden.

Imports of Tea and Coffee

GREEN coffee imports in August were at much the same point as in the same month last year, amounting to 2,214,718 pounds of the value of $225,707 as compared with 2,182,030 worth $182,283 in the same month last year. British South Africa was the chief source of supply with 599,824 pounds, followed by Colombia with 531,732 pounds, Jamaica 515,362 and Brazil 268,012. Total imports of coffee and chicory were worth $254,039 compared with $199,671 a year ago. Tea imports were somewhat increased over those of last year, totalling 3,044,018 pounds valued at $793,830 as compared with 2,102,533 worth $482,989. The amount purchased in the United Kingdom was 1,002,201 pounds. India supplied 1,445,432 pounds, Ceylon 1,196,401, Japan 308,733 and China 93,352.

Canal Traffic in September

CONTINUED heavy shipment of iron ore down the Sault Ste. Marie Canals, through Canadian and United States locks, was the chief factor in increasing total traffic to 12,585,095 tons in September from 11,041,096 a year ago. The tonnage of iron ore carried was 9,975,422 as compared with 7,910,329, and coal 1,581,775 compared with 1,923,315. Wheat shipments declined 9,170.128 bushels or 33 per cent, while other grains increased by 2,787,220 bushels, or 43 per cent.

The September traffic through the Welland Ship Canal was the heaviest for that month in the history of the canal, amounting to 1,566,447 tons as compared with 1,406,502 a year ago. Shipments of barley, corn and rye showed substantial increases, also gasoline, oil, iron, pig and bloom, iron and steel, coal and ores. Wheat shipments decreased by 144,060 tons, or 37 per cent, flour by 13,358, sugar 16,059, wood pulp 14,653 and coke by 20,133 tons.

Total freight using the St. Lawrence Canals during September was the greatest September on record, and October last year with a total of 1,385,546 tons is the only month to show a greater tonnage. The decrease from September, 1936, in wheat of 110,070 tons was more than offset by gains in barley of 87,024 tons, in corn by 36,331 and in rye of 14,301 tons. Soft coal also increased by 111,644 tons and iron ore, other ores, sand, gravel and stone were much heavier than last year.

Export of Grains and Flour

THE export of wheat during September amounted to 5,903,060 bushels valued at $7,507,277 as compared with 20,720,316 at $20,582,258 in September, 1936. The United Kingdom took 5,334,334 bushels valued at $6,775,937 compared with 15,359,796 at $15,208,591. Wheat flour exports amounted to 306,655 barrels of the value of $1,855,488 compared with 378,318 at $1,599,748, of which the United Kingdom took 173,824 barrels.

Barley exports totalled 1,616,403 bushels worth $1,029,816 compared with 2,673,804 of the value of $2.304,239. The United Kingdom accounted for 1,391,694 bushels compared with 555,556. There were 323,206 bushels of oats sent abroad to the value of $176,889 compared with 371.619 at $159,923, of which the United Kingdom took 236,268 bushels worth $125,841. Rye exports were small, amounting to 72,659 bushels at $67,833 compared with 532,272 valued at $358,644.

Exports of Asbestos Increased

THERE was a large increase recorded in the export of asbestos in August in comparison with the same month last year, the total being 19,808 tons valued at $1,143,232 as compared with 10,075 worth $527,630. The United States was the leading purchaser with 8,289 tons, followed by Japan with 3,721 tons, Germany 2,779, Belgium 1,893, and France 1,505. Asbestos sand and waste exports amounted to 16,733 tons of the value of $272,547 compared with 14,663 at $236,809, of which 14,496 tons went to the United States. Asbestos manufactures were exported to the value of $24,521 compared with $9,318, the United Kingdom, Australia, Newfoundland, China and Brazil leading the purchasers.

Exports of Nickel

EXPORTS of fine nickel were valued at $3,306,109 in September as compared with $2,449,103 a year ago. The United States received $1,727,921, the United Kingdom $990,458, Japan $323.251, Germany $166,598, Sweden $44,814 and Italy $44,800. Nickel in matte or speiss totalled $1,344,403 as compared with $1,307,839; the amount to the United Kingdom was $802.818, the United States $380,413, Norway $150,210 and Japan $10,962.

Export of Cattle Increased

THERE were 24,746 head of beef cattle valued at $1,075,089 exported during September as compared with 19,191 head at $723,032 in September, 1936. The number sent to the United States was 21,899 head valued at $847,866, and to the United Kingdom 2,291 head at $211,227. Dairy cattle exported numbered 959 head valued at $67,615 compared with 927 valued at $56,826, the United States taking 955 head valued at $67,615. The export of animals for exhibition purposes at $31,625 was slightly lower than a year ago. There were 1,253 head of pure-bred cattle exported to the value of $114,275 compared with 869 at $86,912, mostly to the United States. The number of horses exported was 689 worth $83,564 compared with 737 at $76,889, of which the United States took 459 head, the United Kingdom 172, Newfoundland 55 and Bermuda 3.

Export of Newsprint Paper

THE export of Canadian newsprint paper continues in heavier volume, amounting to 6,173,095 cwt. valued at $11,303,766 in September as compared with 5,662,569 cwt. at $10,662,990 in August and 5,567,360 worth $9,755,549 in September, 1936. The amount to the United States was 5,175,246 cwt., to Australia 332,643 cwt., Argentina 173,592, the United Kingdom 168,278 and Chile 75,789. During the six months of the fiscal year, total exports of newsprint paper were 35,022,166 cwt. valued at $64,553,413 as compared with 30,095,295 worth $52,069,099 in the same period of the previous fiscal year.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the seven months of the fiscal year October, 1936, and October, 1937. (Decrease marked*.)

Districts	1936-37	1937-38	Increase or Decrease	Districts	1936-37	1937-38	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	501,266 82	643,295 69	142,028 87				
Halifax	1,130,078 86	1,399,627 81	269,548 95	Fort William	222,178 12	316,141 92	93,963 80
Saint John	808,719 22	985,036 11	176,316 89	Winnipeg	1,918,776 64	2,427,561 72	508,785 08
Quebec	1,026,115 31	1,267,710 05	241,594 74	Regina	203,935 84	276,715 08	72,779 24
Montreal	22,363,922 30	26,465,462 93	4,101,540 63	Saskatoon	119,597 55	184,479 51	64,881 96
Ottawa	6,896,981 83	6,589,190 88	*307,790 95	Calgary	1,035,930 31	1,058,305 02	22,374 71
Kingston	191,525 70	234,517 51	42,991 81	Edmonton	333,126 44	404,008 75	70,882 31
Belleville	414,875 63	556,856 99	141,981 36	Vancouver	5,159,159 26	6,814,710 60	1,655,551 34
Toronto	28,627,767 80	34,338,762 77	5,710,994 97	Yukon	22,198 77	25,289 35	3,090 58
Hamilton	5,255,484 33	6,144,358 18	888,873 85				
London	7,840,958 16	9,070,525 17	1,229,567 01	Total	84,072,598 89	99,202,556 04	15,129,957 15

IMPORTS OF CRUDE PETROLEUM

Crude petroleum imports during August were higher than in the same month last year, amounting to 157,777,730 gallons of the value of $5,728,701 as compared with 146,313,749 at $4,737,123. The United States accounted for 116,984,571 gallons, Venezuela 22,223,092, Colombia 14,092,879 and Peru 4,477,188.

SCOTLAND BEST MARKET

Scotland is Canada's best market for wheat and flour, according to per head consumption of population. In that country a high-quality loaf of bread is always in demand, for which Canadian hard wheat in high proportion is an essential ingredient. The principal cereal crop in Scotland is oats.

⁂ HERE AND THERE ⁂

Letters of appreciation of the REVIEW reach the Department frequently. A typical one came from W. B. Ritchie, Sub-Collector at Walkerville, recently, who wrote:—

"The REVIEW has become very popular with the staff here as it contains so many articles of interest to all concerned."

Expressions of appreciation for courteous treatment on the part of Canadian Customs officers at border points are frequently contained in letters from United States tourists on their return from Canada. The following letter, quoted in part, is from a member of the Veterans Adminstration, Washington, D.C.:—

> I do not know when it has been my good fortune to meet nicer people than I met in Canada and it is my intention to make at least one pilgrimage to Canada yearly hereafter and more if I can afford it. I found your Customs officers to be very courteous and obliging and it was a pleasure in every way to visit Canada.

A letter of a similar nature was received by the Department from the Moody Bible Institute of Chicago. It reads in part:—

> We desire to commend heartily the efficiency and courtesy with which your representatives dealt with our Centenary Celebrations team on their recent visit to the Dominion of Canada. Without the co-operation of the fine personnel in charge of the Canadian Customs at Winnipeg, Vancouver and Victoria we would have been in great difficulties.

Few places in the British Empire have had a more spectacular history than the old city of Louisbourg, situated on the eastern coast of Cape Breton Island. Once the proudest fortress and only walled city in North America, Louisbourg in the brief span of less than fifty years experienced all the drama and tragedy associated with centuries.

Under the provisions of the treaty of Utrecht, which brought peace between France and England in 1713, the Island of Cape Breton, together with other islands in the Gulf of St. Lawrence, was ceded to France. A settlement was established on the shores of what was known as English Harbour, and the new settlers, being French, changed this name to Louisbourg, in honour of Louis the Fourteenth, King of France. The Island of Cape Breton was re-named Ile Royale. Louisbourg was subsequently fortified as a naval and military station, at an estimated cost of about six million dollars, and, styled the "Dunkirk of America," was considered impregnable.

During the period between 1720 and 1760, in which it existed as a fortified naval and military station, Louisbourg held the key to Canada. Possessing a fine harbour, it served as the headquarters for the largest fishing industry on this side of the Atlantic and as a haven for French privateers. Captured by a force of New England volunteers in 1745, Louisbourg was ceded back to France by treaty three years later. Its final capture in 1758 by British forces led to the fall of Quebec the following year and the ultimate transfer of Canada from French to British rule. Since 1928 the Government of Canada has set aside more than three hundred acres in the vicinity of Louisbourg, which is being preserved as a historic site of national importance. Considerable excavation work has been carried out, and walls outlining a number of the more important buildings have been partially restored. During 1935-36 a museum building was constructed of native stone, which houses a large and interesting exhibit of relics relating not only to Louisbourg but to early Acadian history.

Here is an item of interest from Customs statistics. Bicycle imports in August were more than double those of the same month last year, amounting to 1,985 valued at $26,281 as compared with 879 at $11,108. These came chiefly from the United Kingdom, the number from the country being 1,822; there were also 79 from the United States, 57 from Germany, 26 from Japan and one from Jamaica.

Motor travel to Point Pelee National Park during the month of July totalled 34,155 cars, carrying 96,620 passengers. An all-time record for this popular vacation area was established during the fiscal year 1936-37 when 71,975 motor vehicles carrying 287,900 passengers entered the park. During the present fiscal year from April 1 to July 31 the movement has totalled 49,380 cars and 157,520 passengers. Point Pelee National Park is an area of about six square miles which stretches south into Lake Erie like a large triangle. It has the distinction of being the most southerly mainland point in Canada. The shoreline of the park extends for a distance of about thirteen miles, and broad beaches of clear white sand shelve gradually into the blue waters of the lake, providing fine opportunities for swimming and bathing. The area is unique in supporting vegetation of a semi-tropical nature, including a number of species intruding from the south which are rarely found in such northern latitudes.

A small time-worn volume labelled "Laws of Nova Scotia Relating to Customs and Excise Duties, and for the Prevention of Smuggling," has been added to the *Editor's* collection of old Customs documents. The contents were arranged by Thomas R. DeWolf, Clerk in the Financial Secretary's office, and bears the imprint "Halifax, N.S. Printed by A. Grant, Printer to the Queen's Most Excellent Majesty, 1864." On the flyleaf is written in faded ink "Lingan, C. B Customs House, 1865."

One of the many sections into which the book is divided is headed "Chap. 16 of the Revised Statutes, For the Prevention of Smuggling." Another section deals with wrecks and wrecked goods, while a third explains the Reciprocity Treaty between the United States and Great Britain.

The old volume contains a list of ports of entry and clearance. These number seventy-four and include such names as Advocate Harbor, Beaver River, Canada Creek, Cheverie, Cow Bay, French Cross, Harbor-au-Bouche, Joggins, Lingan, Main-a-Dieu, Pubnico, Ragged Islands, Ratchford's River, Tatamagouche, Thorne's Cove, Tusket.

Pages near the end of the book are devoted to a Table of Duties, the majority of the items listed being rated at 10 per cent, a few at 5 per cent, while most of the remaining are free. Exceptions to these rates include wines at $3, $2, 75 cents; brandy, cordials, and other spirits at $1.20 per gallon; whisky and gin at 90 cents per gallon; rum at 75 cents per gallon; cigars and snuff at 20 per cent; other manufactured tobacco at 5 cents per pound; tea at 11 cents or 6 cents per pound; all patent medicines at 20 per cent.

DECISIONS OF THE TARIFF BOARD ON APPEALS UNDER PROVISIONS OF PART II OF THE TARIFF BOARD ACT

At the sitting on the 2nd September, 1936. Appeal No. 65. In the matter of the appeal by Mr. A. O. Thorne, Managing-Secretary of the Canadian Importers Association, Toronto, on behalf of the S. Hubbard (Canada) Ltd., Montreal, from a ruling of this Department that Pedaline Cloth is dutiable under tariff item 561 rather than under tariff item 548.

Ruling on the 6th October, 1936: "Appeal Dismissed."

At the sitting on the 1st April, 1937. Appeal No. 76. In the matter of the appeal by Mr. B. E. Palmer, Sarnia, Ontario, from a ruling of this Department that the eight-inch rip blade for the No. 1250 Boice-Crane Tilting-Arbor Saw is dutiable under tariff item 431b rather than under tariff item 427.

Ruling on the 3rd June, 1937: "Appeal Dismissed."

At the sitting on the 28th June, 1937. Appeal No. 85. In the matter of the appeal by Philco Products Ltd., Toronto, from a ruling of this Department that radio cabinets, imported under Toronto Entry No. 4169, are dutiable under tariff item 519 rather than under tariff item 445d.

Ruling on the 2nd July, 1937: "Appeal Dismissed."

Appeal No. 87. In the matter of the appeal by the Canadian Importers and Traders Association, Inc., Toronto, from a ruling of this Department that fur plates of rabbit and lamb skins are dutiable under tariff item 625 rather than under tariff item 603.

Ruling on the 2nd July, 1937: "Appeal Dismissed."

BUSY SHIPPING SEASON AT OLD QUEBEC

(The following description of the shipping season at Quebec was prepared for the Review by Frank J. Julien, Principal Clerk, of the Customs-Excise staff at that port.)

THE present season of navigation has been a very busy one at the port of Quebec, and although the number of sea-going vessels reporting inwards and outwards compares favourably with last year there is a large increase in the coastal steamers as well as in the number of passengers landed from passenger vessels to date, over the same period in 1936.

Most of the work has been done at Wolfe's Cove Terminals, situated about 2½ miles from the former landing dock at Louise Basin, as greater accommodation is provided in the spacious shed of the National Harbour Board, measuring 1,380 ft. in length and 100 ft. in width, with two storeys and equipped with all necessary facilities for the handling of passengers and cargo. The arrival of the Empress steamers at the Wolfe's Cove Terminals is an important and busy event for Canadian and United States Customs and Immigration officials. In addition to the staff of from 10 to 13 Canadian Customs officers assigned to board the vessel at Father Point for the purpose of examining the heavy baggage on the way to Quebec, a large number of Customs examiners is required at the dock to examine the hand baggage, as can be judged when over one thousand passengers arrive and are on their way by special trains in an hour and a half or two hours from the time they land.

This illustration shows the *Empress of Britain* lying at Wolfe's Cove Terminals, Quebec. The photograph was furnished the Review by F. J. Julien, Principal Clerk, Customs and Excise, Quebec.

This fast service appeals greatly to the travelling public, and especially to passengers from Chicago and other Western United States points who, in addition to travelling about seven hundred and thirty miles by inland water and enjoying the scenery of the St. Lawrence route, arrive in Chicago in about six days from the time the vessel leaves Southampton.

As regards the steamer berths situated at the Louise Basin where other steamship lines dock and land their passengers, the same busy scene goes on, as apart from the ocean passengers steamers, freight and coastal vessels continually arrive and depart from the middle of the month of April until late in the month of December.

In addition to the ocean and coastal vessels carrying passengers, reporting at the port of Quebec during this season, there were several cruise boats, namely the *Veendam* and *Rotterdam* of the Holland American line, two trips of the *Carinthia* of the Cunard White Star line and one of the *Lafayette* of the French line, with approximately 700 or 800 cruise passengers from New York.

Several Canadian and foreign aircraft arriving at Canadian Airways airport on St. Louis Road also reported this season.

The number of passengers and pieces of baggage arriving by the Empress steamers to September 21 was 8,317 passengers and 26,413 pieces of baggage examined or forwarded in bond.

Wolfe's Cove Terminals was completed just six years ago. It comprises two berths of 700 feet each in length at shed "A," and six open berths and has a depth of water at low tide of from 35 to 40 feet. Formerly this part of the harbour, where now the largest steamers can berth and find the required facilities for handling passengers and cargo, was undeveloped. This deep water terminal has a double-decked steel concrete fire-proof shed, also a railway passenger terminal connecting with the tracks of both the Canadian National and Canadian Pacific railways. There are adequate oil storage facilities connecting with all berths for the fuelling of ships.

INCREASED ACTIVITY IN CANADIAN SHIPPING

Summary for the Past Fiscal Year

INCREASED activity in all branches of Canadian shipping, sea-going, coastwise and inland, during the past fiscal year compared with the previous year, is shown in a report prepared by the Customs statistical branch of the Department. Sea-going registered tonnage entered last year increased by over two million tons, coastwise tonnage by nearly three million and inland tonnage by over one million. Totals in detail were as follows:—

Vessels of all kinds entered 130,005, increase 7,813; registered tonnage 92,683,016, increase 6,335,882; sea-going vessels entered 25,348, increase 2,513; registered tonnage 31,145,065, increase 2,249,314; coastwise vessels entered 73,033, increase 3,224; registered tonnage 45,973,830, increase 2,994,469; river and lake vessels entered 31,624, increase 2,076; registered tonnage 15,564,121, increase 1,092,099.

Of the total number of sea-going vessels inwards last year, 1,901, registered tonnage 7,223,399, entered via the St. Lawrence river. Classified according to nationalities, 11,709 of all sea-going vessels entered were Canadian with a total registered tonnage of 6,584,276; while 4,736 vessels, registered tonnage 13,576,404, were British and 8,903 vessels, registered tonnage 10,984,385, were foreign. Of the latter the largest traders were as follows: United States 6,245 vessels, 3,410,182 tons; Norway 1,379 vessels, 2,809,318 tons; Japan 281 vessels, 1,388,768 tons; Netherlands 125 vessels, 608,044 tons; Denmark 236 vessels, 567,327 tons; Germany 108 vessels, 557,290 tons; Greece 156 vessels, 486,082 tons; Sweden 118 vessels, 298,228 tons; Poland 30 vessels, 218,414 tons.

Ontario in Lead

The province of Ontario led all others both in the number of and tonnage of vessels entered with a total of 43,468 vessels, registered tonnage 31,034,760, while British Columbia was a close second with 42,227 vessels entered, registered tonnage 29,152,787. Other provinces follow: Quebec 15,297 vessels, 18,495,127 tons; Nova Scotia 17,856 vessels, 10,064,754 tons; New Brunswisk 9,697 vessels, 3,413,636 tons; Prince Edward Island 1,275 vessels, 394,417 tons; Yukon 166 vessels, 83,065 tons; Manitoba 19 vessels, 44,470 tons.

Activity in B.C.

British Columbia alone entered over half of all registered tonnage of sea-going vessels inwards at Canadian ports last year, with a total of 16,689,928 tons. The province of Quebec entered 7,221,953 tons, Nova Scotia 5,130,912 tons and New Brunswick 2,003,624 tons. Coastwise shipping tonnage entered was heaviest in Ontario with a total of 16,284,573 tons, while British Columbia was in second place with a total registered tonnage of 12,462,799, Quebec in third place with a tonnage of 10,467,814 and Nova Scotia fourth with a tonnage of 4,933,842. The only province showing heavy river and lake shipping was Ontario where registered tonnage entered reached a total of 14,749,412 tons.

A classification of registered tonnage entered according to ports, during the past fiscal year, shows Vancouver far in the lead with a total of 11,415,984 tons. Montreal was next in line with 8,948,953 tons entered, while Victoria held third place with 6,801,521 tons entered. Other ports showing heavy registered tonnage entered last year were: Quebec 4,188,453 tons, Halifax 3,854,339 tons, Sarnia 3,601,860 tons, Toronto, 3,351,683 tons, Port Arthur 3,257,858 tons, Fort William 3,080,203 tons, Sydney, N.S., 2,491,196 tons, Saint John, 2,435,215 tons, New Westminster 2,203,751 tons, Sault Ste. Marie 2,032,342 tons.

Vancouver's Good Showing

Vancouver likewise was first in the amount of registered tonnage of sea-going vessels entered with a total of 6,829,667 tons, and also in registered tonnage of coastwise vessels entered with a total of 4,586,317 tons. Victoria was second in registered sea-going tonnage entered with 4,425,833 tons and fourth in coastwise registered tonnage with 2,375,688 tons, while Montreal was third in sea-going registered tonnage entered which totalled 4,316,241 tons and second in coastwise registered tonnage entered which totalled

3,991,425 tons. Other ports showing large sea-going registered tonnage entered during the past fiscal year were: Halifax 3,032,243 tons, Quebec 2,034,318 tons, New Westminster 1,784,643 tons, Saint John 1,466,117 tons. Other ports showing heavy coastwise registered tonnage entered were: Port Arthur 2,443,244 tons, Quebec 2,137,549 tons, Fort William 1,962,949 tons, Toronto 1,848,529 tons, Sydney, N.S., 1,823,843 tons.

Five Ontario ports showed registered tonnage of river and lake vessels (exclusive of ferriage) entered totalling over one million tons each, viz., Sarnia 2,649,909 tons, Toronto 1,503,154 tons, Windsor 1,249,018 tons, Cobourg 1,210,582 tons, Fort William 1,117,254 tons.

NATIONAL REVENUE GOLF CLUB

After a tie with A. F. Casselman, Income Tax Division, Montreal, Auditor J. R. Thomson of the Excise Division captured the Trophy and the championship of the Department of National Revenue for 1937. The game was played over the course of the Ottawa Hunt and Golf Club on Friday, October 8, with a field of sixty-four entries. A replica of The Commissioners' Rose Bowl was also presented to the winner as a memento of the occasion. The winning score was net 70, with maximum handicap. A. F. Casselman won the low gross with a score of 86, handicap 16.

The Excise Division has won the Trophy on three occasions but, from all accounts, will have to look to its laurels in the future. The previous winners were R. Sharp (Income Tax Division), 1934, with J. H. Hector (Excise) winning during 1935 and repeating for 1936.

The Customs and Income Tax divisions were well represented in the prize list, Miss E. Anderson and Miss E. Stafford low gross and low net, 106 and 85, respectively. Miss K. Byers of the Income Tax Division won the hidden hole on the first green, with a four, E. G. Holtby (Excise) winning the hidden hole on the seventh, with a like score. Others with scores under the hundred were A. G. Powell (Excise) 89, G. E. Booth (Customs) 90, J. H. Hector (Excise) 90, R. M. Baird (Income Tax) 92, F. Morin (Customs) 92, R. Sharp (Income Tax) 93, G. W. Jones (Excise) 95, C. F. Brunton (Income Tax) 96, C. B. Cullinan (Income Tax) 98, J. Forsyth (Income Tax) 98.

The Minister and the Commissioners of Customs, Excise and Income Tax were, unfortunately, absent and many expressions of regret were tendered.

The Assistant Commissioner of Excise, V. C. Nauman, presented the prizes won during the day, as well as those won during the season in the Nauman Cup competition. The Nauman Cup, with miniature, was presented to G. A. Reid, gross 96, net 74. The ladies' championship prize was won by Miss M. Black, gross 58, net 40. The previous winners of the Nauman Cup were J. H. Hector, W. H. Beach and S. Ogilvie, during the years 1934, 1935 and 1936, gross scores being 88, 95 and 93.

The Assistant Commissioner of Customs, L. F. Jackson, gave an amusing talk on his impressions of golf. As evidence of his interest, he donated a championship shield, for ladies only of all three divisions, to be competed for annually, with an individual prize each year to the winner. A. F. MacMillan, the retiring President, thanked Mr. Jackson for his generosity, as well as for his witty contribution to the evening's entertainment.

Ronald Sharp, the first winner of The Commissioners' Trophy, represented the Commissioner of Income Tax, and gave his impressions of the hole-in-one.

R. M. Baird, Income Tax Division, elected President of the National Revenue Golf Club, thanked the Executive and various committees of the Club for the way in which the competition had been conducted, as well as for the successful evening, and it is assured that next year's tournament will exceed all others. Next year it is the intention to hold the competition at the time when the Dominion Customs and Excise Officers Association is in Convention and, if this can be arranged, no doubt there will be representative golfers from Halifax to Vancouver competing. This will make the event more interesting and the winner truly a National Revenue champion.

The Committee consisted of A. G. Powell, Miss K. Byers, G. A. Reid, Miss M. Black, S. Ogilvie and Miss A. Maloney. H. Butler led the community singing, assisted by Miss M. Black at the piano.

The Vice-President of the Club for 1937-38 is Leo Kane (Customs), with S. Ogilvie (Excise), Secretary-Treasurer.

EXPORT CLEARANCES OF WHEAT

Overseas export clearances of wheat during the week ending October 8 amounted to 2,510,059 bushels compared with 3,672,617 in the same week last year, while imports of Canadian wheat into the United States for consumption and milling in bond for re-export totalled 69,000 bushels compared with 1,188,000. Total overseas clearances from August 1 to October 8 were 16,312,326 bushels compared with 36,699,128 in the same period of the previous crop year, while imports into the United States were 1,429,000 bushels compared with 14,368,412.

Overseas export clearances for the week of October 8 follow, with 1936 figures in brackets: Montreal, 1,876,803 (1,296,226) bushels; United States ports, 413,000 (118,039); Vancouver-New Westminster, 220,256 (800,463); Quebec, nil (773,581); Sorel, nil (684,308). August 1-October 8: Montreal, 11,017,161 (12,282,219) bushels; United States ports, 3,060,000 (5,470,700); Vancouver-New Westminster, 820,105 (6,917,619); Sorel, 770,000 (5,788,663); Churchill, 603,982 (4,293,501); Three Rivers, 41,078 (814,487); Quebec, nil (773,581); Fort William and Port Arthur, nil (358,358).

THE HIGHEST CUSTOMS OFFICE IN CANADA

Situated at an altitude of 5,649 feet above sea level, the new Customs-Excise building at Chief Mountain, Alberta, under the port of Lethbridge, opened May 15, 1937, can probably claim the distinction of being the "highest" Customs office in Canada. It is located on the new highway connecting Waterton Lakes National Park in Alberta with Glacier National Park in Montana, the combined park system being known as Waterton-Glacier International Peace Park. That this is a busy point of entry and exit for tourist travel is shown by the fact that a total of 14,289 automobiles inward and outward was handled between the dates May 15 and October 15, 1937. Passengers carried numbered 52,233. The natural beauty of the mountain and lake scenery adjacent the highway was greatly admired by visitors.

This illustration shows the new Customs office at Chief Mountain, Alta., on the highway connecting Waterton Lakes National Park, Alta., and Glacier National Park, Montana. It is at an altitude of 5,649 feet above sea level. The photograph was forwarded to the REVIEW by W. H. Gates, Collector of Customs and Excise at Lethbridge.

The office during the past season was in charge of R. W. Weiler.

CHEESE IMPORTS

Cheese imports during August amounted to 65,973 pounds of the value of $15,822 as compared with 90,257 at $23,910 in August, 1936. There were 23,781 pounds from Italy, 21,534 from Switzerland, 3,187 from the Netherlands, 3,139 from Denmark, 6,501 from the United States, and 2,235 from Finland.

DOMESTIC EXPORTS TO THE UNITED STATES

Canada's domestic exports to the United States of commodities affected by the Canada-United States trade agreement were of the value of $193.538,660 during the nine months ended September as compared with $153.746.789 in the same period of 1936. Total domestic exports were worth $359.242,374 as compared with $275,872,996. During September, the export of commodities under the agreement totalled $23,409,421 compared with $19.255,711 a year ago, while total domestic exports were $43,995,883 compared with $35,120,686.

Newsprint paper was the leading export under the agreement during the nine months ended September with a value of $76,589,839 as compared with $59,282,998. Wood pulp was worth $25,652.059 as against $19.553.936, whiskey $13,179,225 compared with $13,601,329. There were 257,488 head of cattle of the value of $12,040,161 as compared with 209,836 head at $7,945.648. Softwood planks and boards amounted to $10,567,905 compared with $8.381.150. pulp wood $8,449,888 compared with $5,833,956 and shingles $4.925,774 compared with $4,159,421.

Other principal commodities were as follows, with figures for the first nine months of 1936 in brackets: bran, shorts and middlings, $2,166,521 ($2,207,344); hay, $900,253 ($158,124); maple sugar, $425.313 ($958,516); turnips, $416,021 ($452,984); horses, 9,168 head at $1,181,566 (15,183 head at $1,840,006); fresh lobsters, $2,189,280 ($1,789,710); whitefish, $1,179,941 ($1,058,877); beaver skins, $586,173 ($458,415); mink skins, $911.912 ($1,134,580); wolf skins, $404,952 ($363,224); cheese, $560,608 ($1,324,290); laths, $780,125 ($614,994); logs. $971,543 ($524,672); hardwood planks and boards, $1,674,007 ($910,188); telegraph poles, $929,508 ($500,445); ploughs and parts, $579,494 ($354,719); nickel in matte or speiss, $2,029,408 ($1,664.251); artificial crude abrasives, $4.142.891 ($2.783,539); asbestos, $3,874,042 ($2.812.259); asbestos sand and waste, $2.305.172 ($1.555,344); crude gypsum, $569.919 ($359.567); acetic acid, $1,529,423 ($1.175.200); cyanamid, $2,414,494 ($1,844,403).

Newsprint paper also led the exports during September with a value of $9,464,742 as compared with $7,764,683, wood pulp $3,077,388 compared with $2,594,867, pulpwood $1,584,502 compared with $1,087,775, softwood planks and boards $1,364,352 compared with $972,644, and whiskey $1,753,083 compared with $1,044,218. Other chief commodities were as follows: cattle, 22,904 head worth $915,481 (15,163 head at $419,086); fresh lobsters, $162,626 ($119,308); whitefish, $153,470 ($162,077); logs, $210,366 ($68,447); hardwood planks and boards, $216,634 ($172,892); shingles, $706,324 ($634,398); nickel in matte or speiss, $380,413 ($283,591); artificial crude abrasives, $446.461 ($352,443); asbestos, $448,809 ($328,964); asbestos sand and waste, $224,979 ($246,605); cyanamid, $97,925 ($108,712).

CANADIAN POTATOES IN DEMAND

Canadian potatoes are in steady demand in the eastern group of the British West Indies and in British Guiana. Small sizes are favoured in all of these colonies with the exception of Barbadoes. The latter fact, combined with the advantage of the British preferential tariffs and the absence of unduly keen competition, renders the markets of British Guiana, Trinidad, and Barbadoes of interest to Canadian farmers and shippers.

EXPORTS OF CANADIAN CHEESE

The exports of Canadian cheese was considerably higher in September as compared with September, 1936, the total being 148,479 cwt. of the value of $2,128,002 compared with 99,086 cwt. worth $1,481,309. The United Kingdom led the purchasers with 141,926 cwt., followed by the United States with 3,488 and Newfoundland 1,042. There were 15 additional markets. During the six months ended September, the exports were 531,462 cwt. worth $7,812,364 compared with 409,863 at $5,624,714 in the same period of 1936.

DOMESTIC EXPORTS BY COUNTRIES

Canada's domestic exports during September were 5·9 per cent in advance of those of September, 1936, the total being $94,151,951 as compared with $88,894,179. The increase in the aggregate was due entirely to greater shipments of goods to foreign countries, the total of which was $52,404,485 as compared with $44,696,579, a gain of 17·2 per cent. The amount sent to countries of the British Empire was $41,747,442 compared with $44,197,600, a decline of 5·5 per cent.

The United States was Canada's best customer during the month, taking merchandise to the value of $43,995,883 compared with $35,120,686, a gain of 25·3 per cent. The United Kingdom placed second with a value of $33,189,307 compared with $37,164,971, a decline of 10·7 per cent. This decline was very largely due to the falling-off in wheat shipments to 5,334,334 bushels worth $6,775,937 from 15,359,796 at $15,208,591. Domestic exports to Australia were much higher in September, amounting to $3,253,510 compared with $1,738,213, a gain of 87·2 per cent; exports to Japan were worth $2,034,386 compared with $1,543,899, increasing 31·8 per cent.

Domestic exports to other leading Empire countries follow, with comparable figures for 1936 in brackets: British South Africa, $1,408,448 ($1,016,275); Newfoundland, $865,602 ($771,156); New Zealand, $843,489 ($1,259,512); British India, $325,598 ($448,792); Trinidad, $299,170 ($168,821); Jamaica, $291,778 ($254,523); Straits Settlements, $164,808 ($116,543); Irish Free State, $108,941 ($347,319); Hong Kong, $99,891 ($73,831); British Guiana, $95,432 ($91,376); Gold Coast, $94,889 ($26,307); British East Africa, $92,263 ($95,871); Barbados, $90,128 ($79,714).

Exports to other leading foreign countries follow: Germany, $756,524 ($447,362); Belgium, $545,708 ($1,564,541); Argentina, $543,831 ($305,223); Norway, $539,749 ($551,651); Netherlands, $465,663 ($1,114,067); Philippine Islands, $379,216 ($71,043); Mexico, $368,916 ($394,612); Brazil, $330,205 ($236,923); France, $176,969 ($503,552); Portuguese Africa, $170,476 ($120,517); Chile, $165,128 ($79,536); China, $156,641 ($247,526); Peru, $134,276 ($70,121); Venezuela, $133,805 ($81,784); Cuba, $128,793 ($125,801); Italy, $121,400 ($268,971); Colombia, $113,427 ($100,846); Denmark, $111,684 ($31,544); Russia, $111,169 (nil); Poland, $105,872 ($44,644).

BUSINESS INCREASED AT MONTREAL

Business increased at all points at both the express and postal branches, Montreal, during the month of September last compared with September, 1936. Collections at the express branch were up $20,347 to a total of $187,163, while the number of packages received totalled 15,395, increase 2,833, entries 2,503, increase 78. Postal branch collections amounted to $92,542, up $10,563 over September last year, while parcels received numbered 26,502, increase 3,768; parcels cleared 26,035, increase 3,804; entries 2,101, increase 336.

The number of aeroplanes, passengers and pieces of baggage handled at the Customs Air Harbour, St. Hubert, Quebec, during September last far exceeded that of September, 1936; the number of planes more than doubled while the number of passengers and pieces of baggage handled almost quadrupled. Totals in detail for September, showing comparisons with September last year, were as follows:—

Aeroplanes inward 119, increase 66, outward 118, increase 61; passengers inward 420, increase 314, outward 560, increase 376; pieces of baggage inward 550, increase 408, outward 733, increase 496; bags of mail inward 588, increase 201, weight 8,356 pounds, increase 2,100 pounds, outward 367, increase 119, weight 4,325 pounds, decrease 979 pounds.

Express parcels inward 50, increase 41, outward 19, increase 18; value of importations $3,525, increase $3,123; tourist permits issued 7, increase 4. Flights cancelled owing to weather conditions numbered inward two for both months, outward nil.

* * NEWS AND COMMENT * *

Victoria, B.C.: On September 25 the members of the Customs-Excise staff at Victoria met at the Empress Hotel to attend a banquet in hour of the visit to the port of Mr. H. D. Scully, Commissioner of Customs, and Mr. David Sim, Commissioner of Excise, Ottawa. Over 90 per cent of the entire staff was present for the occasion and enjoyed the opportunity of meeting the Commissioners informally. The visitors were introduced by G. A. Yardley, Collector of Customs and Excise for the port, who outlined the career of each Commissioner.

Mr. Scully referred to the many difficulties faced by Departments where tariffs and taxes were involved. Changes in tariffs invariably cause a certain amount of dissatisfaction in quarters which become affected by the loss of a degree of protection, and in others where on the other hand, heavier duties have to be paid. Careful thought and consideration must be given to these matters, with the general national benefit the particular view. Laws enacted by Parliament must be administered by the Departments, and while the executives at headquarters may receive criticisms and protests from time to time respecting certain phases of the law, it was the officers who came in daily contact with the public who had to bear the brunt; " those in the firing line," to quote Mr. Scully's remark. For this reason, selection of a high type of individual was essential in appointments in the services, with a view to the preservation of harmonious relations between the services and the public. Mr. Scully complimented the local staffs upon the evident friendly co-operation between the several branches at the port.

Mr. Sim spoke in similar vein regarding the enforcement of the law in its many ramifications and thought that, as far as Victoria was concerned, very little trouble seemed to be experienced, due in large measure to the friendly spirit that appeared to exist between public and staffs. He referred to the charm of the city of Victoria and its environs, with its beautiful trees and gardens and green fields, close to the sea and so ideally situated, and regretted that business pressure prevented Mr. Scully and himself from having a longer stay on the Island.

C. A. Tervo, Customs Surveyor, in moving a vote of thanks and a toast to the speakers, aptly referred to the pleasure the local staffs felt in being privileged to meet the Commissioners at an informal gathering, the first occasion where the heads of both Divisions had been able to come west at the same time.

Winnipeg: Addressing a gathering of 160 Customs and Excise officers in Winnipeg recently, Mr. H. D. Scully, Commissioner of Customs, and Mr. David Sim, Commissioner of Excise, stressed the importance of dignity, soundness and devotion in the performance of duties, particularly in these days. Mr. Scully pointed out the fact that because the Customs and Excise divisions were closely bound up in public policy officers were the more liable to criticism, and he urged them to accept the challenge that their work imposed.

A. J. Taylor, Divisional Appraiser, was Chairman, and A. M. Kennedy, Collector, introduced the guest speakers. Others at the head table were: J. T. Ballie, Surveyor of Customs; J. S. Errington, Inspector of Customs and Excise; Carl Fleming, Chief Clerk; W. J. Brown, Inspector of Excise; Don Christie, Sales Tax Auditor; Harold Milnes, Chief Clerk of Excise; A. C. Lariviere, retired Chief Clerk.

Ottawa: L. A. Kane, who for the past seven years has filled the position of Head Clerk of the Statistical Branch at headquarters, has been promoted to Chief, Customs Statistical Clerk, a position made vacant by the death of Robert Telford.

Mr. Kane's career in the Department has been one of progress. Entering the Customs service in 1910 after passing the Second Division examinations, he was promoted to Senior Customs Clerk in 1919, to Clerk, Grade 4, in 1925 and to Principal Clerk in charge of the Final Compilation Section in 1925. Five years later he was appointed Head Clerk.

Always actively interested in sports, Mr. Kane is Vice-President of the National Revenue Golf Club and also Honorary President of the Customs Statistical Bowling Club.

His promotion has been well received in the branch and throughout the Department.

MONTREAL: The Customs-Excise staff of this port recently presented Thomas Logan, Accountant, with a Grandfather clock in recognition of his completion of 35 years service on this staff. Arthur Laing, Collector, when making the presentation referred to Mr. Logan's capacity for friendship, and remarked that he was pleased to find that an exemplary recognition had been accorded a worthy official during his lifetime and while he was still in harness. A basket of roses was presented to Mrs. Logan.

Mr. Logan entered the Customs service in 1902, joining the staff in the Long Room of the old Customs House on Common Street. In 1909 he became Assistant Accountant and was promoted to Accountant in 1920.

CORNWALL, ONT.: After thirty years service on the Customs-Excise staff at the port of Cornwall, Ontario, the last nine of which were in the capacity of Collector, Edward J. Cleary, retired on superannuation recently. A banquet was given in honour of Mr. Cleary by his colleagues and business associates of Cornwall, who presented him with an engraved silver tea service.

Mr. Cleary joined the Customs staff at Cornwall in 1907 and was appointed Collector in 1928. He was a valued and efficient officer, and is followed in his retirement by the good wishes of many friends.

HAMILTON, ONT.: Collections were up at all points for the first six months of this fiscal year at the Customs-Excise port of Hamilton, compared with the same months last year, totals for the respective periods being $9,011,600 and $6,864,611, increase $2,146,989. Receipts, in detail were: import duty $2,187,473, increase $542,605; sales tax on imports $250,400, increase $101,943; Excise tax on imports $498,587, increase $172,482; sales and Excise taxes (domestic) $3,823,060, increase $892,055; Excise duty $2,250,208, increase $437,882; sundry collections $1,872, increase $22.

Postal branch collections taken during the six months period amounted to $56,766, a gain of $5,798, while express branch collections amounted to $124,564, an increase of $22,502. Parcels handled at the postal branch numbered 23,429, an increase of 4,156, while at the express branch they numbered 15,924, an increase of 1,355. The number of port entries increased during the six months period by 6,636 to a total of 37,410.

WINNIPEG: The outport of Churchill, Manitoba, opened its season with the entrance of the coasting vessel *Therese,* August 6. From that date until the end of August six coasting vessels, total registered tonnage 1,945, and two sea-going grain ships, the British freighter *Wentworth* and the French *Jean L. D.,* registered tonnage 3,210 and 3,333 respectively, were cleared inward and outward. Both grain ships were escorted through the straits by a powerful icebreaker, the Dominion Government patrol ship *N. B. McLean.* Wheat exports during the month amounted to 603,982 bushels, valued at $775,953. Ninety-five manifests were forwarded, 15 entries passed and 2 inward reports received. Collections amounted to $8,296, and sick mariners' dues to $64.

An event of unusual interest at Churchill this season was the arrival on the morning of August 9, for a stay of ten days, of H.M.S. *Scarborough,* a minesweeping sloop of the British navy, of the "Hastings" class, under command of F. R. Baxter.

The present *Scarborough* is the ninth ship of the Royal Navy to bear the name, the original ship of war of that name having been built at Scarborough, Yorkshire, in 1691.

LENA, MAN.: The outport of Lena, Manitoba, reports increased automobile tourist travel for the six months period, April 1 to September 30, 1937, over the same period last year, with a total of 1,649 United States cars entered, an increase of 120, and 5,049 Canadian cars outward, an increase of 1,523. Passengers carried numbered 47,560, an increase of 10,938.

WALKERVILLE, ONT.: Customs-Excise revenue collected during the first six months of this fiscal year, April-September, amounted to $5,104,665 compared with $4,160,762 collected during the same period last year, an increase of $943,902. Entries for the respective periods numbered 46,108 and 43,991, an increase of 2,117.

Halifax, N.S.: Increase in both registered and cargo tonnage, inward and outward, and in the number of passengers landed and embarked at the port of Halifax during the month of September is shown in the following summary of the monthly shipping report of the National Harbours Board:—

Registered tonnage inward and outward 569,159, increase compared with September last year 113,980; vessels arriving and departing 492, decrease 10; vessels engaged in the transoceanic service arriving and departing 108, decrease 32; vessels engaged in the coastwise trade 384, increase 22; cargo tonnage handled inward and outward 161,915, increase 67,957; passengers landed and embarked 4,424, increase 1,345.

During the nine month period, January 1 to September 30, 1937, a total of 4,651 vessels inward and outward cleared at this port, an increase of 409 compared with the same months last year. Cargo tonnage handled totalled 1,753,032, an increase of 276,384, while passengers landed and embarked numbered 25,577, an increase of 10,898.

QUESTION BOX AND LETTER BAG

A Question from New Westminster

G. D. Drew, Cashier and Computing Clerk, New Westminster, B.C., writes:—

I would like to make the following enquiries through the columns of the Review:—

Could not seemingly unnecessary work be eliminated, and the possibility of errors greatly reduced, by using one line only in port "Import Duty Cash Book," when writing in outport returns each week? The present practice is to re-copy, line for line, each sheet from outport returns to port sheets, and copies of both outport and port sheets forwarded to the Department. There is also a copy of outport sheets kept on file at the port, showing the port entry numbers, which would be used by the Inspectors to check entries against.

Could not one line be used on the port Import Duty Cash Book sheet to account for the outport collections, as follows:—

Entry No.	Name of Importer	Import Duty	Sales Tax	Excise Tax	Total
1760 to 1834	Outport, Pacific Highway, as per attached sheets.	1471·28	122·31	125·63	1719·22

I would welcome comment from other ports similarly situated with regard to outports.

JUST AMONG OURSELVES

OCTOBER-NOVEMBER

ADDITIONS

New Brunswick

McAdam Junction (St. Croix): P. E. Pheeney, Customs Excise Enforcement Officer.

Quebec

Quebec (Riviere du Loup): Albert Soucy, Customs Excise Examiner, Grade 1.

Shawinigan Falls: J. F. Lafrance, Customs Excise Examiner.

Ontario

Amherstburg (Leamington): G. W. Whittaker, Customs Excise Examiner, Grade 1.

Toronto: V. L. Pellow, Clerk, Grade 1; A. MacK. Stevenson, Clerk, Grade 1.

Manitoba

Brandon (Coulter): C. I. Day, Sub-Collector of Customs and Excise (Limited Service).

Winnipeg: Joseph McCracken, Clerk, Grade 1.

British Columbia

Nanaimo (Union Bay) J. G. Chilton, Customs Guard.

New Westminster: M. Irwin, Customs Excise Clerk (Stenographic qualifications).

Administrative

S. H. Abdallah, Clerk, Grade 1.

M. A. Mackey, Stenographer, Grade 1.

Audit

Montreal: L. H. Hall, Excise Tax Auditor.

Quebec: M. P. Mathieu, Stenographer, Grade 1.

Vancouver: Miss I. W. Tierney, Stenographer, Grade 1.

Investigation—Values

Chicago: Miss S. Bricker, Stenographer, Grade 3.

DEDUCTIONS

Prince Edward Island

Summerside: E. N. McQuarrie, Collector of Customs and Excise, Grade 1 Port, (Resigned).

Nova Scotia

Halifax: L. M. Major, Customs Appraiser (Divisional) (Retired).

Ontario

Brantford: J. H. Spence, Collector of Customs and Excise, Grade 4 Port (Retired).

Cornwall: E. J. Cleary, Collector of Customs and Excise, Grade 2 Port (Retired).

Fort Erie: F. T. Pattison, Collector of Customs and Excise, Grade 5 Port (Retired).

Niagara Falls: J. E. W. Lyon, Customs Excise Examiner (Services terminated).

Ottawa: W. A. Burns, Customs Excise Clerk (Retired); J. M. Noonan, Senior Customs Excise Examiner (Retired).

Toronto: E. J. A. Johnston, Head Clerk (Retired).

Alberta

Calgary: R. S. P. Brown, Assistant Customs Appraiser. (Retired).

Saskatchewan

Moose Jaw: John McAllister, Collector of Customs and Excise, Grade 3 Port. (Retired).

Saskatoon: E. Eggleston, Assistant Customs Appraiser. (Retired).

British Columbia

Cranbrook (Kingsgate): W. G. Morton, Cashier and Computing Clerk (Retired).

Vancouver: Geo. Kendall, Customs Warehouse Keeper (Died).

Administrative

C. V. Dudley, Stenographer, Grade 1 (Services terminated); H. J. Gaul, Clerk, Grade 4 (Retired); J. E. C. Holmes, Examiner of Refund Claims (Retired); R. H. Kimball, Clerk, Grade 3 (Retired); Edward Richards, Dominion Customs Appraiser (Values) (Retired); F. J. Slater, Registrar of Correspondence (Retired).

Audit

Amherst: G. E. Horne, Stenographer, Grade 1 (Part-time) (Resigned).

Quebec: M., Parent, Stenographer, Grade 1 (Resigned).

Vancouver: G. H. Hopkins, Stenographer, Grade 1 (Resigned).

Investigation—Drawbacks

Vancouver: G. J. Trodden, Investigator of Drawback Claims (Retired).

PROMOTIONS

Ontario

Hamilton: J. S. Mathews, from Express and Postal Computing Clerk to Computing Clerk; P. E. Mills, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2; K. C. Cameron, from Customs Excise Clerk to Express and Postal Computing Clerk.

Toronto: C. A. Greenley, from Customs Truckman to Customs Excise Clerk; J. A. McDermott, from Clerk, Grade 1 to Customs Excise Clerk; D. McNay, from Clerk, Grade 1 to Customs Excise Clerk; W. J. H. Parker, from Customs Truckman to Customs Excise Clerk; F. M. Richardson, from Customs Truckman to Customs Excise Clerk.

Manitoba

Winnipeg: R. J. Baxter, from Express and Postal Computing Clerk to Computing Clerk.

Administrative

E. M. Anderson, from Clerk, Grade 3, to Clerk, Grade 4; E. I. Carter, from Stenographer, Grade 2, to Stenographer, Grade 3.

PROMOTIONS AND TRANSFERS

G. W. Robertson, from Customs Truckman at Toronto, Ont. to Customs Excise Clerk at the Outport of West Toronto.

P. B. Duffy, from Computing Clerk, Vancouver, B.C. to Investigator of Drawback Claims, Investigation-Drawbacks, Vancouver, B.C.

TRANSFERS

W. J. Young, from Sub-Collector of Customs and Excise, Grade 2 Outport, St. Johns (Lacolle), P.Q., to Examiner of Refund Claims, Refunds Branch, Ottawa.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF OCTOBER 1936 AND 1937

—	1936	1937	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	8,647,745 52	10,177,599 72		
Less Refunds and Drawbacks	1,041,512 06	820,640 02		
Net	7,606,233 46	9,356,959 70	1,750,726 24	....
EXCISE TAXES	14,660,531 71	17,412,858 24		
Less Refunds and Drawbacks	301,986 44	294,496 85		
Net	14,358,545 27	17,118,361 39	2,759,816 12	....
EXCISE DUTIES	4,243,895 63	4,613,780 38		
Less Refunds and Drawbacks	27,772 10	19,800 48		
Net	4,216,123 53	4,593,979 90	377,856 37	....
SUNDRY COLLECTIONS	67,793 52	91,701 50		
Less Refunds	73 55	371 73		
Net	67,719 97	91,329 77	23,609 80	....
Net Totals	26,248,622 23	31,160,630 76	4,912,008 53	....
Net Increase	....	....	4,912,008 53	....

TOTALS FOR SEVEN MONTHS

	1936-37	1937-38	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	52,141,875 00	62,162,307 46		
Less Refunds and Drawbacks	5,438,322 85	5,309,502 02		
Net	46,703,552 15	56,852,805 44	10,149,253 29	....
EXCISE TAXES	81,732,079 87	103,622,627 53		
Less Refunds and Drawbacks	1,816,025 42	2,032,304 50		
Net	79,916,054 45	101,590,323 03	21,674,268 58	....
EXCISE DUTIES	28,017,760 85	32,423,222 44		
Less Refunds and Drawbacks	333,494 78	315,625 06		
Net	27,684,266 07	32,107,597 38	4,423,331 31	....
SUNDRY COLLECTIONS	423,576 63	482,857 76		
Less Refunds	441 24	474 43		
Net	423,135 39	482,383 33	59,247 94	....
Net Totals	154,727,008 06	191,033,109 18	36,306,101 12	....
Net Increase	....	....	36,306,101 12	....

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF OCTOBER 1936 AND 1937

—	October 1936	October 1937	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	4,413,027 27	3,740,235 26	....	672,792 01

TOTALS FOR SEVEN MONTHS

—	1936-37	1937-38	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	84,072,598 89	99,202,556 04	15,129,957 15	....

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN EXPORT TRADE DURING THE MONTH OF OCTOBER, AND THE SEVEN MONTHS ENDED OCTOBER, 1936 AND 1937

—	October, 1936		October, 1937	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)........	....	110,998,708	....	102,765,020
Total Exports (Foreign Produce)..........	....	2,004,072	....	937,162
Principal Items of Exports—				
Wheat.......................... Bush.	26,917,096	28,949,549	10,055,102	13,273,397
Wheat flour..................... Brls.	464,013	2,108,920	336,478	2,024,618
Fish........................... Cwt.	355,388	2,247,576	337,658	2,683,902
Furs........................... $	....	336,524	....	245,363
Meats.......................... Cwt.	231,771	3,051,809	207,689	3,110,071
Cheese......................... Cwt.	158,020	2,224,474	156,288	2,275,060
Planks and boards...............M ft.	185,338	4,018,986	149,547	3,934,570
Wood pulp...................... Cwt.	1,347,621	2,879,191	1,884,342	4,520,012
Newsprint...................... Cwt.	5,614,653	9,891,609	6,046,507	11,167,970
Automobiles and parts............ $	....	1,381,877	....	1,673,699
Copper, partially manufactured... Cwt.	436,423	3,953,310	387,941	4,907,726
Nickel, unmanufactured.......... $	....	3,628,738	....	4,476,321

—	Seven months ended October, 1936		Seven months ended October, 1937	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)........	....	596,776,021	....	670,037,800
Total Exports (Foreign Produce)..........	....	6,729,175	....	9,702,752
Principal Items of Exports—				
Wheat.......................... Bush.	154,360,100	138,716,451	54,930,196	73,153,200
Wheat flour..................... Brls.	2,834,950	11,604,577	2,291,290	13,794,638
Fish........................... Cwt.	1,741,642	13,861,266	1,730,392	15,399,837
Furs........................... $	....	5,752,332	....	5,878,658
Meats.......................... Cwt.	1,258,094	18,317,605	1,599,135	24,491,527
Cheese......................... Cwt.	567,883	7,849,188	687,750	10,087,424
Planks and boards...............M ft.	1,082,654	22,712,079	1,150,340	28,915,012
Wood pulp...................... Cwt.	8,978,030	18,575,300	10,525,998	25,831,738
Newsprint...................... Cwt.	35,709,949	61,960,708	41,068,673	75,721,383
Automobiles and parts............ $	....	11,388,386	....	16,699,462
Copper, partially manufactured... Cwt.	2,513,683	21,741,623	2,562,265	34,870,742
Nickel, unmanufactured........... $	....	23,672,527	....	33,830,239

Gold held under earmark at the Bank of Canada:

	Fine Oz.
Net increase, month of October, 1937..............	53,457.157
Net increase, seven months ended October, 1937.....	149,017.925

The National Revenue Review

The Minister's Christmas Message

Let me express once again my sincere wishes for a Merry Christmas and a Happy New Year for you all.

J. L. Ilsley.

December 1937

Vol. XI

No. 3

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

New Year's Message From The Minister

TO the Officers of the Department of National Revenue:

For the third time it becomes my pleasant duty to extend to the officers of the Department of National Revenue Christmas and New Year Greetings.

Revenues have during the last twelve months climbed to unprecedented heights and as yet there is no evidence of any effect upon them of the recent business and industrial recession in the United States.

Revenue increases have necessitated staff increases in many parts of Canada.

To our new officers as to our old, I reemphasize the worthiness of departmental traditions and the value, both personal and national, of high ideals of service.

During the New Year may these traditions be upheld and these ideals be realized by you all.

And may your New Year be a happy and successful one.

The National Revenue Review

Issued Every Month by the Department of National Revenue
J. Sydney Roe, Editor

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IN THIS ISSUE

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The Season's Greetings

SWIFT speedy Time "feathered with flying hours" brings once more the Christmas season. The crowding impatient years cannot dim the real spirit of Christmas, that of forgetting self if only for a brief space and doing something for others. It is a time of happy homecomings, family gatherings, and its music is the merry laughter of children. As has been the customs since the Review was first issued ten years ago, the chief Executives of the Department, Mr. Scully, Mr. Sim, Mr. Elliott, Mr. Jackson, Mr. Nauman, and Mr. Young extend their hearty good wishes for happiness and prosperity to all in the National Revenue service. The year which is closing has brought many changes to the personnel, not only at headquarters but at various ports. Many have left by the door of superannuation, or have kept the inevitable rendezvous we must all keep.

The *Editor* again extends to all, good wishes for Christmas and the New Year. He was reading recently some translations from *The Koran* and the following passage is passed on:—

"When a man dies they who survive him ask what property he has left behind. The angel who bends over the dying man asks what good deeds he has sent before him."

The Minister at the League Assembly

THE staff of the Department of National Revenue appreciated the honour conferred upon its Minister, Hon. J. L. Ilsley, in being chosen as one of the delegates to represent Canada at the eighteenth Assembly of the League of Nations.

The assembly opened at Geneva on September 13 and remained in session until Wednesday, October 6. The delegates from Canada were Hon. Senator Raoul Dandurand, first delegate, Hon. J. L. Ilsley, second delegate, and Hon. Vincent Massey, High Commissioner for Canada in London, third delegate. The sessions were particularly interesting owing to the Spanish, Chinese and Palestine questions. Hon. Mr. Ilsley was appointed Vice-Chairman of the Second Committee which deals with the work of the organizations concerned with economic and financial questions, and those pertaining to health, housing and nutrition. The Minister was accompanied by Mrs. Ilsley and his private secretary, Mr. Gordon H. Code. On his return to Ottawa he addressed the League of Nations Society on November 9 on the work of the eighteenth Assembly. The *Editor,* who had the privilege of hearing this address which was a graphic description of the chief problems which came before the Assembly and a lucid explanation of the functions of the League, believes that the readers of the REVIEW will appreciate the following excerpt from Hon. Mr. Ilsley's remarks which were broadcast:—

> I went to the League in a mood of deep pessimism. I returned somewhat encouraged. Needless to say the League under present conditions is not an effective means of defence against aggression. A strongly armed United Kingdom is, in my opinion, a much surer guarantee of peace. But while I found the delegates to the League under no illusion as to the loss of prestige which the League has suffered in recent years on its political side, I found them convinced of the importance of the services which the League has rendered mankind on its social, humanitarian and economic sides. I found them convinced that the League should be kept alive. I found many believing that the League has passed the low point of its fortunes and that hereafter the movement will be upward.
>
> Those who criticize the League of Nations should make a distinction between the League itself and the factors which are not essentially connected with the League. There are two hampering factors—one is the state of public opinion in many of the countries making up the League which prevents their governments from taking steps which may possibly involve them in either risk or loss. The other factor is the lack of universality of League membership. Two schools of thought were manifest at this year's assembly. There were those who felt that the vacant chairs should be filled almost at any cost, and there were others who believed that this end is not worth a sacrifice of League principles. Alteration of the Covenant in a way that might possibly lead to greater universality of membership has, by reason of this radical divergence of opinion, been postponed, it would appear indefinitely.
>
> If the two hampering factors to which I have referred could be removed, the League of Nations would be one of the greatest of human institutions, for its objective is a high one: the welfare of humanity. There must be some organization which is equipped and prepared to advise governments, bring them together in agreements, and organize co-operation between nations in spheres in which unco-ordinated national efforts would be ineffective. The League envisages a society in which men and women will be safe, healthy, free, well nourished, well housed and well clothed, in which the fear of want, of disease, of exploitation and of attack will be absent, in which men and women will live sanely, normally and happily. Unless and until Canadians become convinced that no progress is being made through League channels toward the establishment of such a society, we should co-operate with those men and women of goodwill in other parts of the world to whom League ideals are precious. As the years go by the world will get smaller and isolation will become increasingly difficult and undesirable. The alternative to isolation is co-operation, the kind of co-operation which this remarkable entity, the British Empire, has taught us. Let us devote at least part of our energies—I think they should be our best energies—to the perfecting of every instrument of worthy co-operative endeavour.

Santa Claus is Here Again

SANTA Claus with his sleigh and eight reindeer is on the way again to the boys and girls of Canada. He has been getting ready for some time, and from import figures culled from the Customs Statistical branch, his bulging pack in addition to toys made in Canada, will include many from the United States, Germany, Japan, the United Kingdom, Czechoslovakia and France. Imports from these countries during the past fiscal year amounted in value to $1,083,723. This was an increase compared with 1935-36 of $60,749. Toy imports from the

United States were valued at $491,501, increase $91,661; from Germany $262,552, decrease $12,107; Japan $184,238, decrease $18,218; the United Kingdom $126,607, increase $323; Czechoslovakia $12,173, decrease $514; France $2,571, decrease $1,676.

Canada exported toys, including dolls, during 1936-37, to the value of $279,841, an increase of $89,698 over the previous year. These toys went principally to the United Kingdom, British South Africa, New Zealand and Australia.

So much for prosy statistics. It would appear that martial toys such as soldiers and guns will be little in evidence, constituting less than one per cent of the toys on the market, while mechanical toys, those that require the exercise of ingenuity and skill such as construction kits, etc., are much to the fore. Some road-building outfits have "men working" signs to add authenticity. Many small locomotives this year have six-wheel drive instead of the customary four-wheel. There are airplanes that function by remote control, streamlined wagons with real headlights, trailers outfitted with furniture and curtains, organs so small that they can be carried under the arm yet when played give forth real music, chromium-trimmed snowsleds, telephones with "television" attachments, movie projectors, and dolls houses modelled after the new dwellings of glass. Wheel goods are always popular; bicycles, velocipedes, doll and baby carriages, kiddie cars, miniature automobiles and roller skates. Many sets of building blocks this year are grooved, which permits of more elaborate construction work, and plaster casting sets are supplied with split rubber moulds, thus opening up real adventures in handcraft.

Dolls are in a class by themselves. Always in favour, they have held their own against all comers down through the ages and remain the best loved of toys. Imported dolls in the past fiscal year were valued at $134,534, coming principally from Germany, the United States, Japan and the United Kingdom.

Dolls of nearly all nations, dressed in their latest home-town styles, are in demand. This year reproductions of the Dionne quintuplets are in the fore-front. Also there are many grown-up, fashion-plate dolls, such for instance as the travelling doll with her airplane luggage and 20 pairs of shoes. To-day's dolls must be stylishly dressed. This is so true that now real clothes for children are often modelled after those worn by well-known makes of dolls.

Old Christmas Customs

WHILE many old-time Christmas customs have been discontinued, others such as the decorating of homes with holly and mistletoe, carol singing, and even the burning of the Yule log still remain. The wassail-bowl is no more (by that name at any rate, although the hospitable practice lingers); the mummers or masked players and the lord of misrule or abbot of unreason are but ghosts of the past. The following descriptions of old-time Christmas observances are from a volume devoted to Christmas festivities of the 19th century:—

The custom of decorating houses, churches, etc., with branches of mistletoe, holly and other winter shrubs and trees, is perhaps of older date than any other Christmas observance. It had its origin with the Druids, who were the priests of the ancient Britons long before the invasion of that country by the Romans under Julius Caesar. It was their wont, at a certain period of the year, to resort to the forests in which grew the largest oak trees, followed by a great concourse of people. There, with many ceremonies, they proceeded to cut down a quantity of the branches of the mistletoe growing on the oaks which, having divided into small pieces, they distributed amongst the religious students who accompanied them, and who, considering these branches as so many emblems of good fortune, adorned their dwellings with them.

The custom of burning the Yule-log was of Anglo-Saxon origin. That race of people was in the habit of celebrating a feast at the winter solstice, and on this occasion burned a large log of wood as an emblem of returning light and heat. The tree was hewn down on Candlemas Day, then kindled where it fell, and suffered to burn until sunset, when the fire was extinguished, and the log laid in a proper place until it was required at Christmas.

The wassail-bowl also had its origin with the Saxons. In the old legend of Vortigern and Rowena, the first mention is made of the custom of Wassailing. At a feast given by Hengist, the Saxon chief, to Vortigern, the British King, the Royal guest was bewitched with the charms of the young and beautiful daughter of his entertainer.

While on her knee, the fair Saxon damsel presented the wine-cup to the British monarch, exclaiming: *Liever Kyning Wass-hael!* or, "Your health, lord King!"

The waits, or Christmas bards, are a remnant of the old minstrels attached to courts and cities, and who added to their musical offices the more important, though less pleasant, duty of watching and guarding the streets.

Mummers, or masked players, seem to have derived their name from the Danish *Mumme,* or the Dutch *Momme,* to mask; and there is reason to believe that this custom of dressing and masking had its origin in the practice of exchanging clothes between men and women at the Saturnalia, a feast of the Romans. The mummers of the early ages, being dressed in strange costume and masked, went about at feast times, from house to house, reciting verses and singing songs.

The *Lord of Misrule* was an officer appointed in all large establishments to superintend the arrangements for the Christmas revels. In Scotland he was called the *Abbot of Unreason.* The authority of this dignity began upon All-Hallows Eve, and terminated at the end of the twelve days of Christmas.

The Origin of Christmas Carols

THE Christmas season has been proclaimed in song for centuries, and the carol or hymn of praise played an important part in ancient and modern celebrations. From some notes which came to the *Editor's* attention recently it would appear that the word "carol" was probably derived from "chorus," although some believe it came from the word "corolla," meaning a garland, circle or coronet. One of the earliest carols on record dates from the fourth century. This type of song was a gradual evolution from the hymns and sequences sung in church services. In the beginning of the thirteenth century St. Francis of Assisi originated a form of sacred Christmas carol, hoping thereby to stimulate the interest of certain congregations, and his "Song of the Creatures" is generally considered to be the first carol, apart from church music, written with a popular appeal. Many of the older poets wrote carols to accompany dancing, the dancers forming a ring and joining hands.

During the middle ages carol singing came into prominence, and the first authorized collection of these songs was published in 1562. Some of the most beautiful examples of old carols were those of the "Lullaby" or "Cradle-song" group, especially those originally written in German, in which language the popular carol developed side by side with the Christmas carol. The French language has many fine examples of this form of music, universal favourites being the "Celebrons la Naissance" and the "Chantons je vous en prie." While many of the French carols are simply dance tunes, the airs of the noels have formed the basis of much of the French organ music. Russian literature also is very rich in carols and religious songs generally.

In England for many years the most popular themes for carols were the Nativity, Annunciation and Incarnation, and several examples of these carols have been preserved. One of the best known of the old carols based on the Annunciation was written by an English monk about 1450 and begins with the line "There is no rose of such virtue."

Many carols of the 15th century have been preserved. These have the features of folksong, one of the most famous of which being the cherry-tree carol beginning "Joseph was an old man." Some of the best known folksong carols were based mainly on subjects drawn from mystery plays, pageants and legends, and included "I saw three ships come sailing in," "The Camel and the Crane," "Dives and Lazarus," "The Holy Well," "All under the Leaves" and "To-morrow shall be my dancing day." "The Boar's Head" carol, which was first printed in 1521, is still sung on Christmas Day at Queen's College, Oxford, though in slightly altered form.

Under the Puritan regime in England carol singing was discouraged in the same way that dancing and theatrical performances generally were. The Restoration, however, did not produce any lasting effect on carols or carol singing, although collections of these songs were published from time to time, and have continued to be, down almost to the present day. From 1700 to 1850 the carol, as a rule, was neglected, although carols were sung like ordinary hymns sometimes at church services.

Among 18th century religious carols perhaps the most famous is Charles Wesley's "Hark, how all the welkin rings," better known as "Hark, the herald angels sing."

The modern revival of carol-singing has produced a quantity of new songs. However, even these are mostly derived from mediaeval Latin Christmas hymns.

In the Horse and Buggy Days

CERTAIN old Customs documents issued in the days when R. S. M. Bouchette was Commissioner of Customs, which came to the notice of the *Editor* recently, indicate the striking contrast between the regulations that, about the time of Confederation, governed the entry of travellers' vehicles entering Canada for periods of several days or more, and the generous provisions of to-day. One such document headed "Regulations Governing Travellers' Carriages, etc., Crossing the Frontier," issued at Ottawa, March 8, 1869, reads in part as follows:—

> To insure uniformity at the frontier ports, in dealing with "carriages of travellers and carriages laden with merchandise," and to afford the utmost facility to parties visiting the Dominion for transient purposes, consistent with the protection of the Revenue, the Minister of Customs has approved the following "Regulations and Restrictions."
>
> 1st—Regular Stages and Hacks, when the owners or the drivers are known to the officers, may be allowed to cross the frontier and return, within two days, without being required to make an entry at the Customs House, subject only to the ordinary examination, search and inspection.
>
> 2nd—Travellers intending to remain within the Dominion for a longer period than two days, are required in all cases to report and enter their horses, carriages and travelling equipage; and in cases where they do not intend to leave at the same port at which they enter, or are uncertain on that point, they must deposit with the Collector the full amount of duty on such horses, carriages and other dutiable articles, to be returned only on their furnishing satisfactory evidence that the same articles have been returned unchanged to the United States. Travellers intending to leave at the port of entry, may be allowed to enter as above, and in lieu of cash, to give a bond, with an approved resident surety, covering the amount of duty, and with the additional condition that such Bond shall be enforced if the time specified therein be exceeded.
>
> 3rd—The time to be allowed travellers in either case shall not exceed one calendar month; and if that term be exceeded, the entries shall be considered bona fide entries for duty, and be included in the accounts of the port.

Changes in List of Customs-Excise Ports

Walkerville, Ont., an outport and warehousing port under the survey of the port of Windsor, Ontario, established as a port and warehousing port, effective from the 1st January, 1938.

West Toronto, Ont., an outport and warehousing port under the survey of the port of Toronto, Ontario, established as a port and warehousing port, effective from the 1st January, 1938.

Orangedale, N.S., a postal collecting station under the survey of the port of Port Hawkesbury, Nova Scotia, closed as from 1st November, 1937.

Pilot Mound, Man., a postal collecting station under the survey of the port of Winnipeg, Manitoba, closed as from 1st November, 1937.

Cantic, P.Q., an outport and warehousing port under the survey of the port of St. Johns, Quebec, closed from 1st April, 1938.

Henrysburg, P.Q., an outport and warehousing port under the survey of the port of St. Johns, Quebec, closed from 1st April, 1938.

Lacolle, P.Q., an outport and warehousing port under the survey of the port of St. Johns, Quebec, established as a port and warehousing port, effective from 1st April, 1938.

Roxham Road, P.Q., a preventive station under the survey of the port of St. Johns, Quebec, closed from 1st April, 1938.

Departmental Rulings

"BAIRD" Ribbon Metal Four Slide Forming Machine, per illustration, manufactured by The Baird Machine Company, Bridgeport, Conn., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

No. 66-A St. Louis Hasher, as illustrated, manufactured by the Allbright-Nell Company, Chicago, Ill., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

Column Automatic Key Punches, per illustration, manufactured by Remington Rand Inc., Buffalo, N.Y., at the present time are held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motors—Item 445g.

"Atlas" No. 2 Hair Picker, per illustration, manufactured by the Curtis & Marble Machine Company, Worcester, Mass., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

Model "I" "One-Man" Loaf Moulder, per illustration, manufactured by the Thomson Machine Co., Belleville, N.J., for use in bakeries, at the present time is held to be of a class or kind made in Canada. Twenty-five per cent ad valorem, Item 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

The "Baird" Automatic Presses, being standard presses having different types of automatic feeds, as illustrated, manufactured by the Baird Machine Co., Bridgeport, Conn., at the present time are held to be of a class or kind made in Canada. Twenty-five per cent ad valorem, Item 427, under the Canada-United States Trade Agreement. Motors—Item 445g.

"Made in Canada" Rulings

COLLECTORS were advised by official Memorandum dated October 25, 1937, as follows:—The following ruling transferring goods from the category of "a class or kind not made in Canada" to that of "a class or kind made or produced in Canada" is issued in accordance with the Government's undertaking to give "adequate notice" to parties concerned, and is to be effective three weeks from the date hereof.

"Petroleum white oils of medicinal and technical grades are now of a class or kind made in Canada."

Canada's Imports During Six Months

CANADA'S imports during the six months ended September advanced 33·4 per cent over those of the same period of 1936, the total being $421,464,544 compared with $315,997,606. Imports from countries of the British Empire increased 27·6 per cent to $127,647,199; the total from foreign countries was $293,817,345, a gain of 36 per cent.

The United States was the chief source of supply, the total being $251,918,277, a gain of 39·4 per cent. The United Kingdom was in second place with $78,418,364, increasing 21·5 per cent. Other leading sources were as follows, with 1936 figures in brackets: British West Indies, $8,394,162 ($9,426,603); Australia, $7,536,881 ($5,065,060); Germany, $5,811,185 ($5,766,446); British South Africa, $4,746,619 ($847,429); British India, $4,691,867, ($3,935,588); New Zealand, $4,122,645 ($2,184,021); Belgium, $3,989,272 ($3,115,007); France, $3,558,193 ($3,298,418); Japan, $2,919,905 ($2,087,737); Colombia, $2.790,083 ($2,508,757); British Guiana, $2,639,892 ($2,380,659); China, $2,036,671 ($1,899,852); Peru, $2,411,972 ($2,639,581); Italy $1,744,472 ($288,867); Netherlands, $1,689,456 ($2,476,869); Newfoundland, $1,554,176 ($1,387,902); Switzerland, $1,482,468 ($1,305,744); Sweden, $1,258,867 ($852,317.)

Exports of Wheat and Wheat Flour

DOMESTIC exports of wheat were low in October, amounting to 10,055,102 bushels valued at $13,273,397 compared with 26,917,096 at $28,949,549 in October, 1936. The average export price was $1.32 compared with $1.08. During the seven months ended October, wheat exports totalled 54,930,196 bushels worth $73,153,200 compared with 154,360,100 at $138,716,451 in the same period of 1936, the average export price being $1.33 compared with 89 cents. Wheat flour exports during October were also smaller than in 1936, the amount being 336,478 barrels of the value of $2,024,618 compared with 464,013 at $2,108,920. The average export price was $6.02 compared with $4.54. Although there was a decline in the volume of flour exported during the seven months ending October there was an increase recorded in the total value in comparison with the same period of 1936. The amount was 2,291,290 barrels valued at $13,794,638 compared with 2,834,950 valued at $11,604,577, the average export price advancing to $6.02 from $4.09.

Intermediate Tariff Extended to Uruguay

ORDER in Council (P.C. 2841), dated the 17th November, 1937, provides that the benefit of the Intermediate Tariff, which was extended to products originating in and coming from the Republic of Uruguay by Order in Council (P.C. 2000), dated the 7th August, 1936, as published in Memorandum Series D. No. 45, be further extended until the 12th January, 1938, subject to previous termination by the coming into force of the Trade Agreement between Canada and the Republic of Uruguay.

Collectors Advised

COLLECTORS of Customs and Excise were advised by official Memorandum dated November 1, 1937, as follows:—

> Re automobiles and other vehicles exported under permit by residents of Canada. Section 5 of Memorandum Series D No. 8 is superseded by the following:—
>
> 5. (*a*) Automobiles and other vehicles of Canadian origin or duty paid in Canada may be exported temporarily under Permit, Form C. 12, for touring outside of Canada, whether for health, pleasure or business purposes, conditional upon return to Canada within the period specified on the permit without payment of duty or taxes except upon the value of repairs made abroad, provided, however, that if it became necessary because of an accident to have repairs made abroad in order to enable the vehicle to continue the tour and return under its own power the compulsory repairs so made shall be exempt from duty and taxes, and provided, further, that in cases where no accident to the vehicle has occurred but tire casings or inner tubes, or both, have been replaced in the ordinary course, exemption from duty and taxes may be granted under this regulation on one tire casing and one inner tube only. Report inwards on the return of the tourist shall be in the form prescribed for that purpose on Form C. 12.
>
> (*b*) Where parties are known to the Customs officer they may be allowed to cross the frontier with their motor cars or other vehicles and return within one week, subject only to the usual report, search, examination and inspection, and subject to the regulations *re* repairs in Paragraph (*a*).

Imports of Tea and Coffee

IMPORTS of tea in September totalled 3,219,320 pounds compared with 3,044,018 in August and 2,889,791 in September, 1936. The imports included 1,028,286 pounds of black tea from Ceylon, 59.278 of black tea of China, 1,784,398 of black of India, 190,307 of green tea of Japan, 5,815 of green tea of India and 41,501 of green tea of China. There were 76,322 pounds of black tea from Japan and 6,100 from British East Africa.

Imports of green coffee in September amounted to 2,669,868 pounds, of which 935,291 came from British East Africa, Colombia 637,286, Jamaica 337,505, Brazil 405,855, with smaller amounts from the United Kingdom, Aden, British Guiana, Trinidad, Abyssinia, Costa Rica, Dutch East Indies, Guatemala, Mexico and Venezuela. In August the import was 2,214,718 pounds and a year ago 2,939,256.

VISIT OF Mr. C. F. ELLIOTT TO GENEVA

The Secretariat of the League of Nations, through the Department of External Affairs, extended to Mr. C. Fraser Elliott, K.C., Commissioner of Income Tax, an invitation to attend the seventh Session of its Fiscal Committee which met in Geneva during the week October 11 to October 16.

Mr. C. F. Elliott, K.C.,
Commissioner of Income Tax.

Mr. Elliott arrived in Geneva just after the plenary session of the Assembly at which the Honourable Mr. Ilsley attended as one of three of Canada's representatives.

Mr. Elliott reports that what might be termed a congenial atmosphere had in large measure been created for him by reason of the favourable impression made by the Minister while attending the plenary session only a few days previous.

He further reports that he frequently met those connected with the League who spoke in terms of marked appreciation of the activities of, and the impression made by Hon. Mr. Ilsley while there.

Mr. Elliott stated to the *Editor* of the Review: "It is particularly gratifying to follow, though in lesser capacity, the lead of one who by a combination of modesty and efficiency unconsciously leaves behind him a very pleasing trail. My anxiety and concern on arrival respecting my duties and functions received the equivalent of a 'tub in waters that refresh and stimulate.' It was decidedly pleasant and I am deeply indebted for the unconscious encouragement given thereby."

The Fiscal Committee of the League Mr. Elliott explains is a body that deals primarily with questions relative to taxation, double taxation, fiscal evasion, the evolution and behaviour of tax systems. In addition it deals with the manner in which the different types of taxes react to ascending and descending phases of the economic cycle, and the fiscal policies which have been followed in various countries during periods of economic crisis.

Special questions were also dealt with, such as the Concept of Business Income, with a view to possible international uniformity to the end that Conventions which seek to avoid double taxation may be negotiated with greater facility and certainty (though in the matter of double taxation the interesting fact is that a model Convention was drafted in 1925 which has been the basis for over 140 bi-lateral Conventions between nations for this purpose).

The Fiscal Committee realize that the efforts to reduce the obstructions to international circulation of capital must not have the effect of increasing fiscal fraud. They are of the opinion that continuing double taxation is both one of the causes of fiscal fraud and at the same time a serious obstruction to the development of international economic and financial relations. They hold that only concerted action based on specific agreements for international co-operation can assure the accurate assessment and equitable allocation of taxes.

The immediate question most actively under consideration which formed the basis of much discussion was the possibility of drafting a model Convention for multi-lateral, or at least bi-lateral, Conventions for the exchange of information and mutual assistance, particularly as a method of combating tax evasion in the matter of income from movable capital.

The membership of the Fiscal Committee is composed of persons who are largely responsible for the practical administration of the tax systems in the various countries represented. This, however, is only partially correct for the Chairman of the Committee was an excellent example to the contrary. He was M. Georges A. Mantzavinos, Deputy Governor of the Bank of Greece.

Immediately following the declaration of adjournment the courteous touch of the French became evident through a well expressed appreciation by the French Delegate, M. Marcel Borduge, of the Chairman's regime. M. Marcel Borduge stated that the Chairman had reflected in his control and management of the sessions that long established and refined culture which attained such heights in the oldest continuing civilization in Europe. His remarks were timely, appropriate and very expressive of the feeling of the members of the Committee.

Any reference to the Fiscal Committee Mr. Elliott states would be incomplete without mention being made of the efficiency of the permanent staff, namely the work of Mr. A. Loveday, an Englishman by birth, and that of Mr. Paul Deperon, a Belgian by birth. In the short time that the Fiscal Committee has been in existence the work of these two gentlemen is worthy of the highest praise.

A knowledge of the work that has been accomplished and is being accomplished by the Fiscal Committee convinces one that its work is advancing harmonious relations in economic matters between nations and successfully removing highly technical obstructions that would not otherwise disappear.

IMPORTS OF RUBBER

Raw rubber imported in September amounted to 5,367,536 pounds, of which 3,333,191 came direct from the Straits Settlements, 1,207,324 from the United States, 645,435 from Ceylon, 181,361 from the Dutch East Indies and 225 from British India. In August, the import was 7,852,589 pounds and in September, 1936, 5,361,220. The amount of rubber substitute imported was 38,200 pounds, of which 16,400 came from the United Kingdom, 11,300 from the United States and 10,500 from Estonia.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the eight months of the fiscal year November, 1936, and November, 1937. (Decrease marked*.)

Districts	1936-37	1937-38	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	578,849 30	704,203 81	125,354 51
Halifax.......	1,174,127 51	1,444,748 99	270,621 48
Saint John....	828,665 33	1,005,323 27	176,657 94
Quebec........	1,100,754 88	1,309,723 47	208,968 59
Montreal......	23,502,685 92	27,452,201 72	3,949,515 80
Ottawa.......	7,096,529 90	6,711,015 85	*385,514 05
Kingston......	194,757 59	241,560 34	46,802 75
Belleville.....	424,635 34	563,722 65	139,087 31
Toronto.......	29,458,386 61	34,963,897 25	5,505,510 64
Hamilton.....	5,389,509 37	6,339,556 75	950,047 38
London.......	8,017,517 73	9,208,967 62	1,191,449 89
Fort William..	236,684 60	324,706 06	88,021 46
Winnipeg......	2,044,655 91	2,543,605 65	498,949 74
Regina........	215,340 81	284,811 49	69,470 68
Saskatoon.....	125,515 68	189,497 63	63,981 95
Calgary.......	1,065,819 46	1,092,564 56	26,745 10
Edmonton....	363,649 31	426,342 34	62,693 03
Vancouver....	5,907,705,91	7,604,676 03	1,696,970 12
Yukon........	22,249 47	25,980 82	3,731 35
Total.....	87,748,040 63	102,437,106 30	14,689,065 67

THE FLOWING TIDE OF CHRISTMAS PARCELS

Customs and Express branches ready to cope with it.

A TIDE of Christmas and New Year gifts sweeps into Customs postal and express branches at this season. It is the aim of the Department to render prompt, courteous and efficient service to the public throughout the Dominion, not only at this season but throughout the year. The *Editor* has secured from the Collectors at four of the principal ports a description of the arrangements made this Christmas season to accommodate the public. As usual, Customs staffs at postal parcels and express branches will work late and early to cope with the avalanche of wrapped messages of goodwill. A high standard of service has been rendered in past seasons and the Department is assured that this Christmastide a prompt and courteous service will be rendered the public.

Arrangements at Montreal

Indications are that this Christmas and New Year's season will be unusually busy at both the postal and express branches, Montreal, and preparations have been made accordingly, Arthur Laing, Collector, states. As in former years the number of men will be doubled at certain wickets, and junior clerks with office boys will be on hand to act as parcel carriers. This will permit Computing Clerks to remain at the counter devoting all their time to the public. A number of officers will be drawn from the wharf staff and other branches when the navigation season closes in December.

As an additional convenience for the public the postal branch will open at 9 a.m. and close at 6 p.m. from December 15 to 31, inclusive. On Saturday, November 13, at the conclusion of business the postal branch was moved from the Post Office building on St. James street to the spacious and thoroughly renovated quarters it now occupies on the second and third floors of the Examining Warehouse, 105 McGill street.

A comparison of business transacted at both branches during the first six months of this fiscal year and last shows steady increases at all points. Revenue collected at the Customs express branch amounted to $1,075,359, increase $152,274, or sixteen per cent. Packages received numbered 101,369, increase 30,353 or forty-three per cent; entries 15,125, increase 720 or five per cent. Collections at the Customs postal branch reached a total of $470,702, an increase of $63,780, while the number of parcels received was 153,710, an increase of 11,576. Entries totalled 12,325, an increase of 1,678.

Preparations at Toronto

Under the direction of S. G. Taylor, Superintendent of the Customs postal parcels branch, Toronto, special arrangements have been made to handle the increased volume of business which it is expected will pass through this branch during the Christmas season. In order to give efficient service to the public and ensure the speedy handling of mail in the sortation department, the regular staff will be augmented by recruiting officers from other departments of the port where their services can be spared. It is the intention to choose only those who have had former experience in the postal parcels branch.

A. McCormack will have supervision over the staff employed at postal terminal A in the elimination of dutiable from non-dutiable parcels. Extra officers of experience will be assigned to this work so that duty-free parcels may be left with the postal authorities for expeditious delivery to the addressees.

If necessary, officers will commence duty in the postal parcels branch at 8 a.m. during the Christmas rush so that all parcels will be ready for delivery when the doors open at 9 o'clock. No leave of absence will be granted to officers in this branch during the Christmas season.

For the convenience of the public E. D. Lennie, Collector, states that this branch will be open from 9 a.m. until 6 p.m. of each business day during the period from December 15 to January 3, inclusive.

Probably the regular staff will be able to handle the business in the Express branch.

During December last year $71,982 was collected in duty at the Customs postal parcels branch. Parcels entered on E. 19 forms numbered 36,790, parcels delivered 36,508, entries 2,979. Advertising matter prepaid totalled 10,700 pounds.

ARRANGEMENTS AT WINNIPEG

The Christmas business of the Customs postal parcels branch at the port of Winnipeg will be transacted in their new quarters, situated on the ground floor of the Dominion Public building, officially opened March 20 last. A. M. Kennedy, Collector, informs the REVIEW the office hours will be extended until 6 each day from December 15 to January 3, inclusive, to provide opportunity for prompt delivery of Christmas and New Year's mail, also there are increased facilities of ten wickets at the public counter. Parcels are placed in steel cabinets extending the whole length of the counter and are easy of access.

Under new arrangements, British and foreign mail addressed to persons residing in western Canada will be sorted this year in the Post Office annex. Non-dutiable parcels will be released for delivery direct to addressees, and dutiable parcels will be despatched to their respective ports for the collection of duty payable thereon.

In co-operation with the Post Office authorities, officers engaged in the sortation of mail will report for duty at 7 a.m. during the rush period. Parcels consigned to persons residing in Winnipeg and points under survey of the port of Winnipeg will be sorted at the General post office. Contents of parcels addressed to country residents will be appraised and importers advised of the amount of duty and tax required to be collected thereon.

During the Christmas season of 1936-37, 12.605 parcels were received at the Customs Postal branch, and the revenue collected amounted to $14,911.

While most of the shipments at the express branch at this season consist of the usual merchandise handled from day to day, the increased amount is distinctly suggestive of the Christmas season.

The arrangements at this branch for the handling of Christmas parcels from Great Britain, the United States, and other foreign countries will be the same as in previous years.

The general procedure adopted by the express companies is that they notify the consignee on arrival of the goods by the usual advice note and, in addition, if the consignee can be reached by telephone, he is notified by that means also. Whenever necessary, the express companies put on additional transportation service during the Christmas rush. Out of town deliveries are promptly sent forward so that the consignee can enjoy the gifts during the Christmas festivities. The process of delivery is expedited by co-operation between the express Customs officers and the express companies officials.

The Christmas gifts are varied. They comprise plum puddings, dressed poultry, hams, spices, fresh and canned fruits, and other articles of a perishable nature, various kinds of wearing apparel, toilet articles, musical instruments, innumerable toys, vehicles, electric trains, and even industrial machinery in miniature; all of which are obviously casual donations. Among the more valuable gifts are fur clothing, radios, bicycles, electric apparatus and jewellery.

The arrangements in the express branch have proved satisfactory in the past, and have enabled officers to handle the Christmas business in an efficient manner, and to reduce to a minimum any delay which might occur.

PLANS AT VANCOUVER

The business transacted in the Customs postal parcels branch, Vancouver, throughout this year, has shown a substantial increase over last year, both in the number of packages received and the duty and taxes collected, consequently it is anticipated the business in this branch this Christmas and New Year will be heavy, and preparations will, therefore, be made, as formerly, to handle it promptly and efficiently.

In this branch there are nine wickets at the public counter, and two merchants' wickets. These will be fully manned at this season by the regular staff. In order that the computing clerks at these wickets may be enabled to direct their entire time to the examination of parcels and the preparation of entries, the regular staff of this branch will be supplemented by officers drawn from other branches in the port. Junior clerks will be detailed to bring the parcels from the bins to the public counters, thereby providing an uninterrupted service by the computing clerks. For the purpose of directing the public to the various wickets, and preventing unnecessary congestion at any one wicket, a uniformed officer will be detailed for this duty.

During the Christmas season of 1936, which included the New Year, the postal parcels branch handled 3,307 British packages; 9,229 foreign and 706 registered packages, a total of 13,242, the duty and taxes on which amounted to $11,683.

The business of the express branch throughout the current year also shows a steady increase in the volume of packages received and collections made. While this branch is not affected to the same extent as the postal parcels branch at the Christmas season, it is fully expected the volume of business handled will tax the staff to full capacity. In the past the " rush " in this branch has been handled promptly and efficiently by the existing staff, during regular business hours.

In 1936, at Christmas and New Year, this branch handled 4,399 packages, with a value of $85,575; the duty and taxes on which amounted to $18,176.

EXCISE DUTY COLLECTIONS

Comparative statement of Excise duty collections, in Canada, during the months of October, 1936, and October, 1937:—

October, 1937, spirits potable, $986,716; October, 1936, $782,171. October, 1937, spirits, non-potable, $68,845; October, 1936, $65,552. October, 1937, validation fee, $133,524; October, 1936, $117,129. October, 1937, malt, $605,155; October, 1936, $567.223. October, 1937, beer, $23.597; October, 1936, $23,489. October, 1937, malt syrup, $6,450; October, 1936, $12,944. October, 1937. cigars, $38.506; October, 1936, $39,196. October, 1937, cigarettes, $2,315,088; October, 1936, $2,205,730. October, 1937, manufactured tobacco, $429,422; October, 1936, $424,945. October, 1937, licences, $56; October, 1936. $205. October, 1937, total, $4,607,363; October, 1936, $4,238,590.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of October, 1936, and October, 1937:—

October, 1937, tobacco, cut, 1,757,085 pounds; October, 1936, $1,732,483 pounds. October, 1937, tobacco, plug, 315,558 pounds; October, 1936, 318,890 pounds. October, 1937, snuff, 73,908 pounds; October, 1936, 73,588 pounds. October, 1937, cigarettes, number 578,668,284; October, 1936, 551,362,788. October, 1937, cigars, number 13,010,974; October, 1936, 13,770,551. October, 1937, foreign raw leaf tobacco, 489,113 pounds; October, 1936, $593,212 pounds.

THE LATE N. J. DeGRAVES

It is with deep regret the REVIEW records the death on November 13, 1937, of Norman J. DeGraves, Collector of Customs and Excise, Vancouver. He died suddenly while addressing a reunion dinner of the members of the 68th Battery.

Deceased entered the Customs service at Vancouver in 1912. He enlisted and went overseas in 1916, returning to Canada in 1919.

The late N. J. DEGRAVES,
Formerly Collector of Customs and Excise, Vancouver.

Mr. DeGraves was promoted to Senior Customs-Excise examiner in 1923, to Customs-Excise supervising officer in 1924, and to Assistant Inspector of Customs and Excise, Preventive Service, two years later. He was appointed Collector in 1932.

Norman J. DeGraves was born in Melbourne, Australia, in 1891, and came with his family to Vancouver in 1903. He enlisted for service overseas in 1916. He was highly regarded as an efficient and capable officer of the Customs and Excise divisions, and many friends are grieved at his passing. Mr. H. D. Scully, Commissioner of Customs, and Mr. David Sim, Commissioner of Excise, who visited Vancouver in October last, forwarded messages of deep regret when the news of the sudden death of the Collector reached Ottawa.

Commenting editorially on the late Mr. DeGraves, the *Vancouver Daily Province* in its issue of November 16, said:—

> When death came with startling suddenness to Norman DeGraves, Canada lost a zealous, courageous and very capable public servant, and Vancouver one of its most popular citizens. As a soldier and as Customs officer, Mr. DeGraves had spent practically all his working life in the service of the public, and his success is attested by the esteem in which the public held him.
>
> It takes high qualities of mind and heart to be a successful Customs officer. It takes courage, for there are dangers to face. It takes diplomacy and good sense, for delicate questions arise. It takes stamina and industry, for the job is never done. It takes resourcefulness, for there are no more resourceful people on earth than those who try to beat the Customs laws.
>
> Mr. DeGraves began on the lowest rung of the Customs ladder in the port of Vancouver, where Customs problems are as numerous and difficult as anywhere on the continent, and he advanced, step by step, pushed upward by his industry, his native ability, his courage and aggressiveness until he attained the position of Collector—the head of the Customs force in the port.
>
> His sudden death removes a public servant who will be difficult to replace, and it removes from a wide circle of friends one who can never be replaced at all.

DOMESTIC EXPORTS IN SEVEN MONTHS

Domestic exports during the seven months ending October were of the value of $670,020,000 as compared with $596,776,000 in the same period of last year, a gain of 12·3 per cent. Exports to foreign countries showed the greatest improvement, the total being $369,442,000 compared with $312,434,000, a gain of 18·2 per cent. The total to countries of the British Empire was $300,578,000 compared with $284,342,000, an increase of 5·4 per cent.

The United States was the leading market, taking Canadian merchandise to the value of $291,589,600 compared with $240,182,700, increasing 21·4 per cent. The United Kingdom was second with $237,876,000, a gain of 0·7 per cent. Australia was in third place with $18,554,700 compared with $14,645,900, a gain of 26·7 per cent; Japan was fourth with a total of $15,600,299, an increase of 34·3 per cent. Exports to Belgium fell 21·2 per cent to $10,234,123.

Other chief markets follow, with figures for 1936 in brackets: New Zealand, $9,446,522 ($6,097,877); British South Africa, $9,393,253 ($8,255,994); Netherlands, $8,530,336 ($7,064,394); Germany, $6,910,690 ($3,522,658); British West Indies, $6,598,760 ($4,920,392); Newfoundland, $5,734,048 ($5,087,364); Norway, $4,090,861 ($4,104,768); France, $3,950,988 ($5,700,984); British India, $3,018,367 ($1,593,776); China, $2,645,754 ($2,579,537); Irish Free State, $2,641,257 ($2,285,598); Brazil, $2,924,382 ($2,239,567).

DOMESTIC EXPORTS TO UNITED STATES

Canada's domestic exports to the United States amounted to $400,212,676 during the ten months ended October as compared with $320,455,806 during the same period of 1936. The export of commodities affected by the Canada-United States trade agreement during this period totalled $216,819,802 compared with $173,771,830. During October, total domestic exports were worth $40,970,302 as compared with $44,582,810 a year ago. The export of commodities under the agreement during the latest month were valued at $23,181,142 compared with $20,029,164.

Newsprint paper led the commodities under the agreement during the ten months with a value of $86,203,002 compared with $66,990,620; wood pulp, $28,378,898 ($21,820,419); cattle, $13,184,597 ($8,274,174); whisky, $15,818,703 ($15,921,150); soft wood planks and boards, $11,785,915 ($9,406,795); pulp wood, $9,572,316 ($6,841,859); artificial crude abrasives, $4,525,620 ($3,253,177); asbestos, $4,377,423 ($3,257,684); shingles, $5,582,939

($4,775,963); asbestos sand and waste, $2,555,947 ($1,879,574); nickel in matte or speiss $2,244,706 ($1,895,877); hard wood planks and boards, $1,884,309 ($1,103,997); acetic acid, $1,619,613 ($1.335,767); logs, $1,139,902 ($609,629); bran, shorts and middlings, $2,167,888 ($2,749,968); horses, $1,225,807 ($1,921,822); whitefish, $1.310,938 ($1,165,620); cyanamid, $2,567,154 ($2,030,933); hay, $910,081 ($236,713); mink skins, $914,594 ($1,134.885); laths, $882,762 ($732,534).

Newsprint also led the commodities during October with a value of $9,613,163 as compared with $7,707,622. A leading feature of the month was the large increase in cattle shipments to $1,114,223 from $304,767. Whisky was worth $2,639,478 compared with $2.319,821, wood pulp $2,726,839 ($2,266,483); soft wood planks and boards, $1,128,010 ($1,025,645); pulp wood, $1,122,428 ($1,007,903); shingles, $657,165 ($616,542); asbestos, $503,381 ($445,425); alfalfa clover seed, $215,869 ($32,370); hardwood planks and boards, $210,302 ($193,809); nickel in matte or speiss, $215,298 ($231,626); artificial crude abrasives, $382,729 ($469,638); asbestos sand and waste, $250,775 ($324,230).

INCREASE IN IMPORTS

Imports into Canada during September increased 32·6 per cent in comparison with September, 1936, the total being $70,240,465 compared with $52,982,972. The amount from foreign countries increased 34·7 per cent to $48,586,554 from $36,073,625; the gain in the total from Empire countries was 28·1 per cent to $21,653,911 from $16,909,347. The United States was the chief source of supply, the amount from that country being $41,631,462 compared with $29,753,881, an advance of nearly 40 per cent. The amount from the United Kingdom was $12,686,817 compared with $10,905,743, increasing 16·3 per cent. Imports from Australia were worth $2,269,485 compared with $1,425,620, and from British South Africa $1,770,749 compared with $363,185.

Imports from other leading countries were as follows, with September 1936 figures in brackets: Germany, $1,072,746 ($1,305,011); Straits Settlements, $936,520 ($900,266); British Guiana, $737,167 ($339,990); British India, $666,168 ($515,633); Colombia, $614,698 ($443,236); France, $604,581 ($563,260); Belgium, $550,964 ($521,861); Jamaica, $471,647 ($378,253); Japan, $466,186 ($386,937); Argentina, $441,605 ($481,004); Ceylon, $429,755 ($376,764); Peru, $429,442 ($254,242); Netherlands, $375,304 ($532,052); Czechoslovakia, $292,355 ($250,001); Switzerland, $291,713 ($259,535); Newfoundland, $259,641 ($166,597); China, $256,999 ($262,488); Italy, $238,706 ($128,514); Sweden, $225,899 ($85,883); Venezuela, $221,828 ($109,825); Barbados, $221,012 ($344,687).

Crude petroleum led the commodities with a value of $5,620,000 compared with $4,246,000; machinery, $3,887,000 ($2,535,000); plates and sheets, $3,167,000 ($1,633,000); coal, $3,413,000 ($3,082,000); automobile parts, $2,245,000 ($1,125,000); fruits, $2,515,000 ($2,480,000); grains and products, $2,452,000 ($409,000); sugar, $2,648,000 ($2,118,000); cotton, $2,539,000 ($2,764,000); wool, $2,654,000 ($2,209,000); rubber, $1,374,000 ($1,044,000); vegetable oils, $1,286,000 ($753,000); books and printed matter, $1,352,000 ($1,111,000); farm implements, $1,739,000 ($801,000); electric apparatus $1,137,000 ($855,000); clay and products, $715,000 ($564,000); engines and boilers, $818,000 ($427,000); flax, hemp and jute, $832,000 ($774,000); tea, $846,000 ($656,000); alcoholic beverages, $609,000 ($683,000).

LUMBER EXPORTS

Lumber exports in October were lower than in the previous month and also October, 1936. The total was 149,547,000 feet compared with 223,507,000 in September and 185,338,000 a year ago. The United Kingdom took 78,004,000 feet and the United States 46,075,000. There were 52,558,000 feet of spruce compared with 45,192,000; Douglas fir, 51,028,000 (87,486,000); hemlock, 15,570,000 (22,191,000); pine, 12,726,000 (14,415,000); birch, 9,618,000 (8,011,000); cedar, 5,214,000 (4,962,000).

* * NEWS AND COMMENT * *

Ottawa: R. C. Smith of the Records Branch at headquarters has been promoted to Registrar of Correspondence, in the place of F. J. Slater, who retired recently on superannuation. The new chief of the Records Branch entered the Customs service at Chatham, Ontario, thirty-seven years ago. He was transferred to the headquarters staff at Ottawa in 1901. In 1919 he was promoted to Senior Clerk and in 1925 to Principal Clerk. In April this year Mr. Smith was promoted to Head Clerk, receiving his appointment as Registrar of Correspondence six months later.

Cornwall, Ont.: James P. St. Thomas, who entered the Customs-Excise service at Cornwall in 1924, has been appointed Collector in the place of E. J. Cleary, retired. Prior to his promotion Mr. St. Thomas was Cashier and Computing Clerk.

During the world war Mr. St. Thomas served with the 59th Battalion and the 38th Battalion, and saw two years of active service in France. The new Collector is a native of Cornwall and received his education there.

Quebec: A. J. Dolbec, C.P.A., who was appointed Inspecor of Income Tax, Quebec District Office, on February 1, 1937, has been recently elected President of the Corporation of Public Accountants of the province of Quebec.

Montreal: The Customs postal parcel branch is now situated in the Examining warehouse at 105 McGill street. The public has now more commodious offices in which to transact their business with the department staff when getting their postal parcels through the Customs. This branch was formerly in the General Post Office on St. James street.

Consolidation of all the offices connected with the Customs in one group of the building on McGill street has been going on since the new Customs House facing Youville Square was opened. Arrangements for the convenience of the public include the separation of the parcels coming from the United States and those from other foreign countries. In the old long room where the accountants' office once was, one group of postal parcels will be handled, and on the opposite side of the hall the other parcels will be examined.

Completion of the scheme of consolidation includes the express parcels' branch being brought from the building at the foot of McGill street to the third floor of the examining warehouse.

Winnipeg: The Excise branch at Winnipeg has under its supervision two malthouses, seven breweries, two tobacco factories, six Excise bonding warehouses, twenty-three bonded factories, and one malt vinegar brewery. During the fiscal year 1936-37, 110 million pounds of malt were produced, of which 32 million were exported. The first six months of the present fiscal year 4 million pounds more malt were produced than during the same period last year, and an increase of 5 million pounds is noted in the quantity exported. Last fiscal year the Winnipeg breweries produced 2½ million gallons of beer. The first six months this year show an increase of 375,000 gallons over the same period last year.

Sales tax licensees numbering 800, involving collections in the neighbourhood of four million dollars a year, keep the Excise Tax Collections branch busy. H. Milnes is Head Excise Clerk at this port.

Niagara Falls, Ont.: Allowing for seasonal decline, automobile tourist travel during the month of October last through the port of Niagara Falls was substantial, with a total of 172,267 cars reported inward and outward. This was an increase of 14.299 compared with October, 1936. Passengers inward and outward numbered 769,244, an increase of 119,014, while the number of sixty-day touring permits issued for United States cars neared an all-time high for October, with a total of 10,366. Traffic totals in detail showing increases compared with October, 1936, were:

United States cars inward and outward 109,151, increase 6,722; Canadian cars 63,116, increase 7,577; other vehicles 6,903, increase 706.

Travellers' vehicle permits issued numbered 363 (including 172 with six-month bonds).

increase 19; touring permits issued for Canadian cars outward 9,958, increase 1,569. Cars entered for periods up to 48 hours totalled 42,752, an increase of 352.

New Westminster, B.C.: According to figures covering automobile traffic totals through the outports and preventive stations under the survey of the port of New Westminster, B.C., for the seven months' period, April 1 to October 31, 1937, furnished the Review by A. G. Fadden, Collector, gains were made at all points over the same months of last year. These totals serve to implement a preliminary summary of New Westminster's tourist traffic which appeared in the October issue of the Review.

Traffic totals for period April 1 to October 31, 1937, with figures for the corresponding period of last year in brackets:

Aldergrove—United States cars inward 10,007 (8,447), outward 7,699 (6,443); Canadian cars inward 10,030 (6,205), outward 10,084 (6,832). *Douglas*—United States cars inward 17,517 (14,829), outward 9,283 (8,303); Canadian cars inward 29,456 (30,733), outward 23,758 (23,812). *Huntingdon*—United States cars inward 11,566 (10,151), outward 11,060 (10,016); Canadian cars inward 19,463 (17,708), outward 20,370 (17,865). *Pacific Highway*—United States cars inward 46,331 (41,802), outward 52,190 (47,318); Canadian cars inward 70,050 (61,962), outward 73,017 (66,978).

Montreal: Collections at the Customs express branch, Montreal, for the month of October last were up $33,752 compared with October, 1936, to a total of $201,766. Packages received numbered 16,423, an increase of 3,874, while entries numbered 2,591, an increase of 167. Gains were shown also at all points in business transacted at the Customs postal branch. Collections amounted to $98,385, increase $4,060. Parcels received totalled 28,796, increase 1,763; parcels cleared 28,294, increase 1,754; entries 2,211, increase 135.

International air traffic handled at the Customs Air Harbour, St. Hubert, Quebec, during the month of October last exceeded that of October, 1936, at all points, the number of aeroplanes inward and outward increasing by 51, and the number of passengers carried by 306. Following is a detailed summary covering business transacted during October this year showing increases compared with October, 1936:—

Aeroplanes inward 68, increase 26, outward 65, increase 25; passengers inward 213, increase 112, outward 307, increase 194; pieces of baggage carried inward 233, increase 91, outward 363, increase 211; bags of mail inward 487, increase 100, weight 7,512 pounds, increase 1,144 pounds, outward 337, increase 165, weight 4,173 pounds, increase 1,700 pounds; express parcels inward 47, increase 31, outward 21, increase 12; value of importations $14,669, increase $833; tourist permits issued 2, increase 1.

Toronto: Duty collected at the Customs express branch, Toronto, during the month of October last amounted to $234,348 compared with $256,778 collected in October, 1936, a drop of $22,430. Packages received numbered 18,577 compared with 20,452, entries 3,828 compared with 3,950. Collections at the Customs postal branch amounted to $81,132 as against $85,950, a decrease of $4,818. Packages received totalled 33,930 as against 33,990, packages delivered 30,268 compared with 29,916, entries 2,731 compared with 2,740.

Thirty-six aeroplanes carrying in all 45 passengers were handled during October at the Leaside Customs Air Harbour. Canadian planes numbered 16, with a total of 12 passengers, United States planes numbered 20, with a total of 33 passengers. During October, 1936, a total of 49 aeroplanes inward and outward reported, carrying in all 65 passengers.

Halifax: The number of passengers and vessels and the volume of registered tonnage handled at the port of Halifax during October last exceeded that of October, 1936, according to the shipping report of the National Harbours Board. Registered tonnage, inward and outward, amounted to 571,699, up 52,671 tons over October last year. The number of vessels arriving and departing was 605, an increase of 9, while the number of passengers landed and embarked was 841, an increase of 20. Vessels engaged in the trans-oceanic service arriving and departing numbered 131, a decrease of 2, while those engaged in the coastwise trade totalled 474, an increase of

11. Cargo tonnage handled in October amounted to 176,683, a drop of 34,953 tons compared with October last year.

During the ten months period, January 1 to October 31, 1937, a total of 5,256 vessels inward and outward cleared at this port, a gain of 418 over the corresponding months of last year. Cargo tonnage amounted to 1,929,715, an increase of 241,431, while the number of passengers landed and embarked was 26,418, an increase of 10,918.

Ottawa: The third annual supper dance of the Connaught Social Club, National Revenue Department, was held recently in the Quebec Suite of the Chateau Laurier. The enjoyable function was attended by the Minister, Honourable J. L. Ilsley, and Mrs. Ilsley, Mr. and Mrs. H. D. Scully, Mr. and Mrs. David Sim, and a large number of officers of the Department and friends.

The guests were received by Mr. G. A. Reid, President of the Club, and Mrs. Reid, Mr. J. A. V. Hooper, Vice-President, and Mrs. Hooper, and Miss E. M. Mahon, Secretary.

The success of the supper dance was largely due to the efforts of the Committee in charge of arrangements, which consisted of Miss Lillian McKinnon, Mr. Rene Lavallee, Treasurer of the Club, and Messrs. Linkletter, Sullivan, Empey, Hughes, Malloy, Valois, Rheaume and Allen.

JUST AMONG OURSELVES

NOVEMBER-DECEMBER

ADDITIONS

Quebec

Montreal: M. M. T. Dozois, Stenographer, Grade 1; J. A. A. B. Gagne, Office Boy.

Montreal (Louiseville): F. S. P. Gagnon, Sub-Collector of Customs and Excise, Limited Service.

Ontario

Fort Frances (Rainy River): A. Warnuk, Customs Excise Examiner, Grade 1.

Niagara Falls: D. J. Myer, Customs Excise Examiner.

Ottawa (Perth): J. F. O'Gorman, Customs Excise Examiner.

Saskatchewan

Moose Jaw (West Poplar River): G. W. Burnman, Sub-Collector of Customs and Excise, Limited Service Outport.

Alberta

Edmonton: James Hosler, Customs Truckman.

British Columbia

New Westminster: A. B. Wallis, Customs Excise Examiner.

Prince Rupert (Stewart): C. Houldsworth, Customs Excise Examiner, Grade 1, Outport.

Vancouver: A. H. Murphy, Customs Excise Examiner; G. S. Wilson, Customs Excise Examiner.

Administrative

P. A. A. DeChamplain, Office Boy.

G. E Horan, Stenographer, Grade 1.

Audit

Amherst, N.S.: Veronica Twaddle, Stenographer, Grade 1 (Part-time).

Toronto, Ont.: A. S. Doelle, Excise Tax Auditor.

DEDUCTIONS

Prince Edward Island

Charlottetown: L. A. McMahon, Stenographer, Grade 2 (resigned).

Nova Scotia

Sydney, N.S.: J. M. Campbell, Customs Excise Examiner (resigned).

New Brunswick

St. Stephen, N.B. (Upper Mills): K. G. Lister, Customs Excise Enforcement Officer (Services terminated).

Quebec

Sherbrooke (Hereford Road): C. A. Grondin, Customs Excise Enforcement Officer (Services terminated).

Ontario

Sarnia: W. C. Jones, Customs Excise Examiner (Services terminated).

Fort Frances: G. M. McKay, Customs Excise Examiner (Services terminated).

British Columbia

Nelson: A. S. Aitken, Customs Excise Enforcement Officer (Services terminated).

Prince Rupert (Stewart): C. F. Duke, Customs Excise Examiner, Grade 1, Outport (Services terminated).

Vancouver: N. J. DeGraves, Collector of Customs and Excise, Grade 7, Port (Deceased).

Administrative

M. E. Forde, Office Appliance Operator, Grade 2 (Resigned); H. P. Thomas, Clerk, Grade 1 (Resigned).

Audit

Vancouver: N. I. Graddon, Typist, Grade 2 (Resigned).

Investigation—Drawbacks

Toronto: W. E. Haines, Investigator of Drawback Claims (Retired).

PROMOTIONS

Quebec

Montreal: A. C. Gauthier from Customs Excise Examiner to Computing Clerk; W. Graveline, from Express and Postal Computing Clerk to Computing Clerk; W. D. Mathieson, from Express and Postal Computing Clerk to Computing Clerk; Francois Roy, from Customs Excise Examiner to Special Exciseman, Grade 1.

Ontario

Cornwall: J. P. St. Thomas, from Cashier and Computing Clerk to Collector of Customs and Excise, Grade 2.

Fort Erie: L. S. Ramey, from Stenographer, Grade 2, to Customs Excise Clerk.

Hamilton: F. J. McCallum, from Customs Excise Clerk to Express and Postal Computing Clerk.

Kitchener (Waterloo): G. F. Barron, from Customs Excise Examiner to Special Exciseman, Grade 1; F. A. Edmonds, from Customs Excise Examiner to Special Exciseman, Grade 1.

Toronto: H. F. Ball, from Customs Excise Examiner to Express and Postal Computing Clerk; W. G. Burns, from Assistant Customs Appraiser to Customs Appraiser; P. E. Mitchell, from Customs Excise Clerk to Express and Postal Computing Clerk; D. Urquhart, from Clerk, Grade 1, to Customs Excise Clerk; C. R. Piper, from Customs Excise Clerk to Assistant Customs Appraiser.

Windsor: A. W. Austin, from Customs Excise Examiner to Customs Excise Cashier.

Manitoba

Winnipeg: L. S. Page, from Customs Excise Clerk to Express and Postal Computing Clerk.

Saskatchewan

North Portal (Marienthal): F. S. McDougall, from Customs Excise Examiner, Limited Service Outport (Seasonal), to Sub-Collector of Customs and Excise, Limited Service.

Alberta

Calgary: G. E. McLaren, from Chief Customs Excise Clerk, Grade 5 Port, to Collector of Customs and Excise, Grade 4 Port.

Edmonton: George Johnson, from Customs Excise Examiner to Customs Warehouse Keeper; A. G. Robinson, from Customs Excise Clerk to Express and Postal Computing Clerk.

British Columbia

Penticton (Osoyoos): D. P. Simpson, from Sub-Collector of Customs and Excise, Limited Service Outport, to Sub-Collector of Customs and Excise, Grade 1 Outport.

Administrative

C. Allison, from Stenographer, Grade 1, to Stenographer, Grade 2; J. H. L. Boudreault, from Clerk, Grade 4, to Excise Statistical Checker; J. J. Coughlan, from Clerk, Grade 3, to Clerk, Grade 4; L. E. d'Entremont, from Clerk, Grade 2, to Clerk, Grade 3; W. J. Gosson, from Clerk, Grade 2, to Clerk, Grade 3; Freda Lee, from Stenographer, Grade 1, to Stenographer, Grade 2; C. J. Mullin, from Clerk, Grade 4, to Principal Clerk; D. H. B. Roberts, from Clerk, Grade 4, to Principal Clerk; G. M. Shepherd, from Stenographer, Grade 1, to Stenographer, Grade 2; R. C. Smith, from Head Clerk to Registrar of Correspondence.

Audit

Ottawa: G. H. Ritchie, from Stenographer, Grade 1, to Stenographer, Grade 2.

Investigation—Drawbacks

Hamilton: W. F. McQueen, from Customs Excise Clerk to Investigator of Drawback Claims.

Undervaluation

Ottawa: B. S. Shapiro, from Stenographer, Grade 1, to Stenographer, Grade 2.

PROMOTIONS AND TRANSFERS

W. J. Nickerson, from Sub-Collector, Customs and Excise, Limited Service, Barrington Passage (Clarke's Harbour), to Collector of Customs and Excise, Limited Service, Registrar of Shipping, Barrington Passage, N.S.

J. A. C. W. Tessier, from Customs Excise Clerk, Montreal, to Special Exciseman, Grade 2, Quebec.

I. M. Cassel, from Express and Postal Computing Clerk, Kitchener, to Sub-Collector of Customs and Excise, Grade 2, Waterloo.

Transfers

J. J. H. Hayes, from Customs Excise Examiner, Grade 1, Sherbrooke (Richmond), to Customs Excise Examiner, Sherbrooke.

Thomas Walters, from Customs Excise Examiner, Grade 1 Outport, Fort Frances (Rainy River), to Customs Excise Clerk, Winnipeg.

DEMOTION

British Columbia

Vancouver: W. H. Thornton, from Special Exciseman, Grade 2, to Customs Excise Examiner (Irregular habits).

QUESTION BOX AND LETTER BAG

SUGGESTIONS REGARDING PROCEDURE

E. O. Gaube, Collector at Penticton, B.C., writes:—

May I draw attention in the REVIEW to what I consider needless procedure in connection with small mail and express collections.

The present procedure for mail packages calls for signatures from the importer—the notification card E. 14, the invoice or appraisal note, and the B. 16 Special. By signing only the invoice or appraisal note, it would seem that responsibility of the importer would be equally well established, as to receipt of package and amount paid. The E. 14 notification card could be signed only in cases where an agent clears for importer. Doing away with the necessity of an importer or an agent signing the B. 16 Special, there would be a speeding up of deliveries to the public, as the officer could make his entries in the B. 16 Special during slack periods.

I know of no instance where a signature in a B. 16 Special book has served any particular purpose. A good many packages at this port are re-mailed to out-of-town importers who clear them by mail, and in these instances signatures in B. 16 Special are not obtained.

Similarly, the receipt for express packages in B. 16 Special could be effectively abolished. In the case of express we have a signature on the express advice note, on the invoice or appraisel note, and again in the B. 16 Special.

Almost every importer remarks on the matter of three signatures in small collections, some of these remarks are amusing, some satirical, and some critical. We do our best to uphold the requirements of our office, and to explain to the public the necessity of what seems to them needless procedure. There are instances however, like those dealt with above, when the criticism seems justified. This matter is therefore submitted in the hope that we may look forward to a simplification of the procedure dealt with.

Editor's Note.—Comments on Mr. Gaube's suggestions are invited.

SUGGESTIONS RE MEMORANDA

R. Knipe, of the Customs-Excise staff at Stratford, Ont., writes:—

Allow me to suggest, when revising the copyright list, (D4), that it be issued in loose leaf form. This would permit the insertion of additional sheets, and posting of the supplements as received. Blank sheets, for this purpose, could be supplied. A sheet could be used for each letter of the alphabet, for the prohibited list (D3). This would permit posting of supplements for a considerable period.

AGREES WITH SUGGESTION

F. M. Mingay, Customs-Excise Cashier at the port of Hamilton, writes:—

Referring to the letter from G. D. Drew, Cashier and Computing Clerk, New Westminster, B.C., in the November issue of the REVIEW, relative to the possible elimination of seemingly unnecessary work in the entering of outport transactions in port cash books, may I concur with Mr. Drew in his remarks.

As one who has the above duty to perform, it occurs to me that the entering of outport transactions in port cash books, line for line, is a duplication of work, as a copy of outport cash book sheets is always kept on file at the port showing the port entry numbers, which, as Mr. Drew states, could be used by the Inspectors to check entries against. The system as outlined by Mr. Drew is, in my opinion, an ideal one.

ENDORSES SUGGESTION

W. J. Hampton, of the Chatham, Ont., staff, writes:—

Regarding the suggestion in the November REVIEW of G. D. Drew, Cashier and Computing Clerk of New Westminster, B.C., and your note that you would welcome comment from other ports regarding entry in cash book of outport entries, I think that this is a splendid suggestion, a real time saver, and possibly if adopted would eliminate errors to a certain extent. The experience at this port where there is only one cashier for all revenue is that it takes the greater part of a morning to record the output returns, whereas this time could be cut by from one to two hours by entering outport entries on one line as suggested.

The REVIEW is greatly appreciated by the officers of this port for the valuable information contained therein.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF NOVEMBER 1936 AND 1937

—	1936	1937	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	8,285,129 14	10,266,722 12		
Less Refunds and Drawbacks	608,626 33	1,070,513 11		
Net	7,676,502 81	9,196,209 01	1,519,706 20	....
Excise Taxes	14,957,992 79	18,635,921 91		
Less Refunds and Drawbacks	376,843 35	366,279 73		
Net	14,581,149 44	18,269,642 18	3,688,492 74	....
Excise Duties	4,286,054 42	4,922,543 73		
Less Refunds and Drawbacks	33,002 16	37,833 32		
Net	4,253,052 26	4,884,710 41	631,658 15	....
Sundry Collections	43,121 95	56,807 27		
Less Refunds	13 20	1 10		
Net	43,108 75	56,806 17	13,697 42	....
Net Totals	26,553,813 26	32,407,367 77	5,853,554 51	....
Net Increase	....	....	5,853,554 51	....

TOTALS FOR EIGHT MONTHS

	1936-37	1937-38	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	60,427,004 14	72,429,029 58		
Less Refunds and Drawbacks	6,046,949 18	6,380,015 13		
Net	54,380,054 96	66,049,014 45	11,668,959 49	....
Excise Taxes	96,690,072 66	122,258,549 44		
Less Refunds and Drawbacks	2,192,868 77	2,398,584 23		
Net	94,497,203 89	119,859,965 21	25,362,761 32	....
Excise Duties	32,303,815 27	37,345,766 17		
Less Refunds and Drawbacks	366,496 94	353,458 38		
Net	31,937,318 33	36,992,307 79	5,054,989 46	....
Sundry Collections	466,698 58	539,665 03		
Less Refunds	454 44	475 53		
Net	466,244 14	539,189 50	72,945 36	....
Net Totals	181,280,821 32	223,440,476 95	42,159,655 63	....
Net Increase	....	....	42,159,655 63	....

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF NOVEMBER 1936 AND NOVEMBER 1937

—	November 1936	November 1937	Increase	Decrease
	$ cts.	$ cts.	$ cts.	$ cts.
Net Collections	3,675,441 74	3,234,550 26	....	440,891 48

TOTALS FOR EIGHT MONTHS

—	1936-37	1937-38	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	87,748,040 63	102,437,106 30	14,689,065 67	....

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN EXPORT TRADE DURING THE MONTH OF NOVEMBER, AND THE EIGHT MONTHS ENDED NOVEMBER, 1936 AND 1937

—		November, 1936		November, 1937	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			120,971,384		106,662,684
Total Exports (Foreign Produce)			1,894,736		1,154,832
Principal Items of Exports—					
Wheat	Bush.	33,308,840	36,620,971	14,542,227	17,900,740
Wheat flour	Brls.	408,650	1,939,289	405,921	2,431,046
Fish	Cwt.	475,119	2,811,087	462,282	2,992,916
Furs	$		529,936		387,837
Meats	Cwt.	247,055	3,195,869	255,433	3,635,790
Cheese	Cwt.	151,402	2,094,214	147,612	2,158,655
Planks and boards	M ft.	191,447	3,868,478	148,112	3,739,996
Wood pulp	Cwt.	1,303,899	2,735,750	1,281,471	3,328,553
Newsprint	Cwt.	5,916,653	10,340,246	6,312,840	11,572,240
Automobiles and parts	$		1,988,026		1,370,358
Copper, partially manufactured	Cwt.	378,076	3,478,409	504,946	5,679,286
Nickel, unmanufactured	$		3,913,445		5,834,524

—		Eight months ended November, 1936		Eight months ended November, 1937	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			717,747,405		776,682,690
Total Exports (Foreign Produce)			8,623,911		10,857,584
Principal Items of Exports—					
Wheat	Bush.	187,668,940	175,337,422	69,472,423	91,053,940
Wheat flour	Brls.	3,243,600	13,543,866	2,697,211	16,225,684
Fish	Cwt.	2,216,761	16,672,353	2,192,674	18,392,753
Furs	$		6,282,268		6,266,495
Meats	Cwt.	1,505,149	21,513,474	1,854,568	28,127,317
Cheese	Cwt.	719,285	9,943,402	835,362	12,246,079
Planks and boards	M ft.	1,274,101	26,580,557	1,298,452	32,655,008
Wood pulp	Cwt.	10,281,929	21,311,050	11,807,469	29,160,291
Newsprint	Cwt.	41,626,602	72,300,954	47,381,513	87,293,623
Automobiles and parts	$		13,376,412		18,069,820
Copper, partially manufactured	Cwt.	2,891,759	25,220,032	3,067,211	40,550,028
Nickel, unmanufactured	$		27,585,972		39,664,763

Gold held under earmark at the Bank of Canada:

	Fine Oz.
Net increase, month of November, 1937	151,278.142
Net increase, eight months ended November, 1937	300,296.067

Department of National Revenue

Minister of National Revenue
THE HONOURABLE J. L. ILSLEY, K.C.
Private Secretary, GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, L. F. JACKSON.
Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, P. L. YOUNG.

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The National Revenue Review

In this Issue

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FINE NEW QUARTERS FOR DEPARTMENT IN WINNIPEG

TABLES OF CANADA'S TRADE AND REVENUE

INCOME TAX COLLECTIONS, NEWS AND COMMENT,
STAFF NOTES AND CHANGES, LETTER BAG,
EDITORIAL

JAN [illegible] 1938

January, 1938

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE J. L. ILSLEY, K.C.
Private Secretary, MISS A. L. WICKWIRE, M.A.

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The National Revenue Review

Issued Every Month by the Department of National Revenue
J. Sydney Roe, Editor

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A New Year Resolution

THE coming of a new year is attended by the making of good resolutions. Some of these fall by the wayside, others are faithfully observed. Each officer of National Revenue may well resolve to continue to serve the Department with unquestioned loyalty during the year upon which we have entered. Remember the words of Ruskin: " We require from men two kinds of goodness: first, the doing their practical duty well: then that they be graceful and pleasing in doing it; which last is itself another form of duty."

Appointed Private Secretary To The Minister

MISS ALICE L. WICKWIRE, for the past two years Assistant Private Secretary to Hon. J. L. Ilsley, has been appointed Private Secretary to the Minister. She succeeds Mr. Gordon H. Code, who has taken up other duties in the Income Tax division of the Department.

Miss Wickwire graduated from Dalhousie University, with the degree of M.A., after which she took a post graduate course in secretarial work in London, England. Miss Wickwire has had extensive secretarial experience, was for three years in the office of Hon. J. L. Ralston and five years in the office of the Sergeant-at-Arms in the House of Commons.

Another Veteran Gone

BY the death of Robert Shaw a much respected and familiar figure has gone from the Connaught Building. " Bob " Shaw who was always under the tongue of good report, was a veteran of the service and his passing makes another gap in the rapidly thinning ranks at headquarters who served with the *Editor* in the old West Block in the earlier years of this century. He died after a brief illness on December 22 in his sixty-third year.

Deceased was transferred to the Treasury division in 1932. He entered the Customs service as Statistical officer in the spring of 1907, and in the following year was promoted to Clerk, Second Division B, in 1919 to Senior Clerk Book-keeper, in 1923 to Departmental Accountant, Grade 1 and in 1929 to Principal Clerk. He was promoted in April, 1931, to Departmental Accountant, Grade 2.

" Bob " Shaw was one of the most proficient lawn bowlers in Eastern Canada, and was well known on the greens of the province. Many older men in the service will remember his father, the late Abram Shaw, who for many years was Inspector of Customs.

The Minister Speaks on Departmental Activities

HON. J. L. ILSLEY addressed the members of the Commerce Club of the University of Toronto at Hart House on November 30. The informative address, which elicited much favourable comment, dealt with the many phases of the activities of the Department of National Revenue, and the *Editor* believes it will be of interest not only to the staff of National Revenue, but to readers of the Review generally. Hon. Mr. Ilsley's remarks were as follows:—

Canada is, as far as I have been able to learn, the only country in the world which entrusts the collection of its revenues to a separate department of state. In Great Britain, in the United States and elsewhere there are finance or treasury departments, variously named, which are concerned with both the imposition and collection of taxes, but in Canada we have two departments, the Department of Finance and the Department of National Revenue, one procuring the imposition and the other carrying on the collection of Federal taxes.

As a result of this division of responsibility between Ministers, the Department of National Revenue is almost wholly concerned with questions of administration rather than questions of policy, and it may be—I do not know—that administration is better on that account.

It is quite possible, however, that historical accident rather than statesmanlike design has had some place in the evolution of the Canadian arrangement. Years ago, not two departments but three were concerned with treasury matters, namely the Department of Finance, the Department of Customs, and the Department of Inland Revenue, and it was not until 1918 that Customs and Inland Revenue were united under one Minister, and not until 1925 that Income Tax was taken away from Finance and given to the Customs and Excise Department. In 1927, the name of the Department was changed to that of National Revenue.

I suppose that to the normal person the word "taxes" is repellent and a discussion of the tax collecting activities of the Department of National Revenue would be regarded as uninteresting, if not positively disagreeable. However, I have ventured to enter upon such a discussion and I hope and believe that it will be possible to prevent it from being dull or dry.

During the year ending October 31 the Department of National Revenue collected a net revenue of $435,000,000. To do so required a staff of between 5,500 and 6,000 persons. Our contacts with the public are not only far more numerous than those of most other departments of government, but they are, generally speaking, of a much more delicate nature.

The task of our officers is to see that the public pays, but without creating undue antagonism, a task which requires intelligence, industry, integrity, courtesy, courage, and a sense of justice. These qualities we have tried to erect into departmental traditions.

The Three Divisions

The whole work of the Department is carried on by three commissioners, the Commissioner of Customs, the Commissioner of Excise, and the Commissioner of Income Tax, and it occurred to me that the most systematic way in which to explain the work of the department would be to take it up under these divisions one by one.

The Customs Division collected a net revenue of over $93,000,000 during the twelve months ending October 31, 1937, an increase of about $19,000,000 over two years ago.

The Customs Division, while not collecting as much revenue as either of the other two divisions, is by no means the least important one. It is the only division whose administration reflects to any considerable degree the policies of the government.

There is much movement, variety and colour in the life of the Customs Division. From time immemorial the Customs officer has been regarded as the natural enemy of a considerable part of mankind, and, I am afraid, of an even larger part of womankind.

Of what does the public think when it thinks of customs?

The Canadian resident who travels widely thinks of the treatment he receives from our Customs officers when he returns to Canada.

The preventive officer thinks of sensational smuggling cases. Our wives doubtless have in mind the $100 exemption.

ORIGIN OF TERMS

The philologist calls to mind the origin of the words "Customs" and "Tariff." "Customs" were originally the amounts that were due the Crown by custom. The word "tariff" is traced from Tarifa, a Moorish name for a fortress on the Spanish promontory running into the Strait of Gibraltar, commanding the entrance to the Mediterranean Sea. From this Tarifa the Moors, during their domination of Spain, were accustomed to watch merchant ships passing into or out from the Mediterranean and to sally forth to levy duty on merchandise carried by the ships. It was from this practice that the application of the word tariff, as now used, arose.

The historian remembers the early conflicts between smugglers and revenue men when whole communities, summoned by the blowing of horns, the firing of rifles or the ringing of church bells, set upon the officers of the Crown who were endeavouring to prevent the running of smuggled goods.

The American tourist is interested in our tourist regulations and in the red tape, or lack of it, which he encounters at the border.

The story of our gradual relaxation of restrictions on tourists coming to Canada would make a speech in itself, but the extent to which our officers have been drilled in the necessity of deference and courtesy to tourists may be imagined by the following verses written by one of our officers about a typical incident on the border:

A machine rolls in from the U.S.A.—a family on the trail;
They carry a tent to save on rent, they have extra gas by the pail.
They carry their food, they carry their oil, they have blankets and pans and pots.
They are raring to go, and will spend their dough on the gratis parking lots.
You open the door, they put up a roar, you hand them a free permit;
They whine of red tape and call you an ape, but you mustn't mind a bit.
You dig up their gats from under the mats and insist that they check the rods;
If your temper they try, you musn't reply, they are tourists and therefore gods.

However, customs cannot be dissociated from the difficulties and responsibilities of the officers themselves. What are these responsibilities? The officers of the Customs Division are concerned *inter alia* with:—

> The clearing of exports to foreign countries; the clearing of vessels arriving and departing; the computation and receipt of duties on imports; the valuation of imports for duty purposes; the ascertainment of the fair market value of goods in foreign countries; the cost of production of goods in foreign countries; the assessment of special or dumping duties; the classification of goods under one or other of the items of the Customs Tariff; the allowance of discounts from list or published prices for the determination of value for duty purposes; the determination of whether goods are of a class or kind made or produced in Canada; the making of regulations for the marking of goods with the name of the country of origin; and the study of currency fluctuations in foreign countries with a view to determination of value for duty purposes.

To some of my hearers these duties will appear easy, to others difficult, and to some my reference to them will appear more or less unintelligible. So I should like to make a bit clearer, if I can, the sort of decisions that must be made by Customs officers either in the department at Ottawa or at the ports.

CLASSIFICATION AND VALUATION

The difficult questions are mainly those of *classification* and of *valuation.* There are hundreds of thousands of kinds of goods, and more are being invented or manufactured every year. All these articles come under one or the other of the eight or nine hundred items of the Customs Tariff, and it is the duty of our officers to place them under the right items. Naturally, continual disputes arise between importers and the department. Importers naturally seek classifications which will place their imports under free or low duty items. Customs officers must exercise the greatest care on the one hand not to let the importers run away with them, and, on the other, not to decide all doubtful points against the importers.

The difficulty is made greater by the fact that many of the duties are imposed on goods of a class or kind made or produced in Canada. These are protective in their character. The moment a duty becomes a protective rather than a revenue duty, not only the Crown and the importer, but a third party has an interest in the proper classification of imports for duty purposes. This is the Canadian producer. The officers of the department may then find themselves trying to hold the scales of justice even, not only between the Crown and the importer, but between the importer and the Canadian manufacturer.

In acute cases, the offices in the Connaught building may be visited by departmental agents and counsel, who at times, even though they do not actually meet each other there, carry on a veritable battle for lower or higher classifications, as the case may be, with the Tariff Board in the background as a Court of Appeal.

Proper Valuation Important

No less important than proper classification is proper valuation of imports for duty purposes. "I do not care how high you make the tax rate if I can value my own property." So valuations for duty purposes are just as important as tariff rates. This is particularly true under the Canadian system in which the fair home market value and dumping duties play so important a part.

I shall not go into details in support of this statement but the fact is that high valuations for duty purposes on goods of a class or kind made or produced in Canada result not only in duties being paid on higher values but in heavy dumping duties being collected. So the battles over classification become wars over valuation when the interests at stake are sufficiently important.

For these or other reasons, the Customs Division, alone among the divisions of the department, is almost continuously under parliamentary criticism of one kind or another. It has been, I think, the fate of customs officials from time immemorial to be accused by protectionists as being too liberal to importers, and by free traders as offering unnecessary obstacles to imports.

Three Principles

Generally speaking, I think I may say that under the present government and perhaps under most governments, those in charge of the administration of customs are expected to keep in mind three principles:

1. That the department is a revenue collecting rather than an industry protecting agency,
2. That no unnecessary administrative barriers to imports should be erected, and
3. That importers should be able to know in advance with considerable certainty the amount of duties which they will be obliged to pay upon importation of any particular commodity.

Work of Excise Division

I come now to the work of the Excise Division, now the largest revenue producing division of the department. The Excise Division during the past year collected over $224,000,000, over $70,000,000 more than two years ago.

The officers of Excise collect a wide range of taxes, but the two most important classes of revenue collected by them are the excise duties and the sales tax.

The excise duties have a long history. They are paid chiefly on spirits and tobacco. It was the collection of the excise duties that formed the main activities of the old Department of Inland Revenue. I do not know that there is much difference in the dictionary meaning of duty and tax, but in the diction of the department there is a great difference. The duties are the amounts paid to the Crown on goods, the manufacture of which takes place under the official supervision of an excise officer so that none of the dues of the revenue are evaded.

The English first established duties on liquors in 1643, the second or third year of the Long Parliament, and from that time until the present, excise duties have been a feature of the British taxation system.

Notable Excisemen

The type of officer one visualizes when he thinks of excise duties is the exciseman. The most notable excisemen in literary history were Cervantes in Spain and Robert Burns in Scotland. The ideal exciseman, however, is not likely to be a poet. To pass the examination he has to be a combination of mathematician, chemist and accountant. To carry on his work, he ought to be a Sherlock Holmes as well. He takes charge of the spirits, not after they are completely distilled, but at an interesting intermediate stage, which is described in the Excise Act as at the tail of the first worm. At that stage the spirits are placed in Crown custody and cannot be removed until the duties are paid.

Regarding the Sales Tax

The exciseman need not have the qualities of a good collector because the owner of the spirits must come to him and pay the duties before the spirits are released. On the other hand, the sales tax officials, who have nothing in their custody as security for the payment of the tax, must not only be good collectors, they must be super-collectors. They have to be alert to commercial changes; they must read Dun's and Bradstreet's; they must watch for notices of bulk sales and assignments, for the registration of new companies and for applications under the Companies' Creditors Arrangement Act, the Winding-Up Act and the Bankruptcy Act; they must not procrastinate. Any delay in payment of sales tax may have the most serious consequences for the Crown. Apparently prosperous companies may, in a very few weeks, become empty shells, devoid of assets with which to answer sales tax.

The sales tax now stands at the level of 8 per cent. It would be idle for me to deny that this is a heavy tax. The weight of the tax upon the whole community is keenly realized every day by those charged with the responsibility for its collection.

I have only two observations to make in reference to this tax. The first is that individuals, corporations and communities who feel and deplore the weight of this tax should organize not to press governments for additional expenditures, but to prevent governments from making unnecessary expenditures. I have said before and I repeat that it is those of us on the firing line, those who have to collect the taxes, who realize the imperative necessity of economy in governmental administration. The other observation is this, that it will be a happy day not only for my colleagues in the government and myself, but for the Commissioner of Excise and his officials when it is possible to reduce the sales tax below its present high level.

Tribute to Taxpayers

Before I leave the sales tax, I should like to pay a tribute to the loyalty and honesty of the great majority of the individuals, firms and companies in Canada who are paying this tax. The co-operation which they give the government is really a fine feature of Canadian business and industrial life. We have our fair share of trouble, but it is with 5 per cent of the taxpayers not with the other 95 per cent. True, those who pay the tax can in many cases pass it on to the wholesalers, retailers or consumers to whom they sell their goods, but the payment of these large sums in sales tax by importers, manufacturers and wholesalers to the government with so little attempt to evade or defraud as we encounter speaks volumes for the business integrity of the overwhelming majority of Canadians.

Re the Income Tax Division

Let me say a word now about the third division, the Income Tax Division. Here, as in the other divisions, there has been a great increase in revenue during the past two years. During the last twelve months we have collected over $117,000,000, about $41,000,000 more than two years ago.

The income tax, as you know, was instituted in England by that remarkable man who became Chancellor of the Exchequer at twenty-three and Prime Minister at twenty-four years of age, William Pitt the Younger. He introduced it in 1798, and more nearly in its present form, in 1799, as a war measure, just as our income tax was introduced in 1917 as a war measure. Unlike our tax, the English tax was removed in 1802 when England made peace with Napoleon at the Treaty of Amiens, but when war broke out again in 1803, it was reimposed. After Waterloo, the tax was taken off again and there was no income tax in England between 1816 and 1842. In 1842, Sir Robert Peel, not for war purposes this time but for reasons of financial necessity, reintroduced an income tax measure and it has been a feature of the English financial system ever since.

Some of you may have seen the moving picture "Victoria the Great," which is now being shown in Canada. You will remember the conversations between the Queen and the Prince and with Sir Robert Peel about income tax. It was being discussed by German economists; it was regarded as very heavy at 7d. on the pound; it was stated to be an emergency or temporary measure; the action of Pitt forty years earlier was referred to, and so forth. Well, Peel's action was taken in the "hungry forties." He intended the measure to be temporary. With the repeal of the Corn Laws in 1846, there began a trend from indirect to direct forms of taxation and the income tax came to be regarded as the sheet anchor of English governmental finance.

Based upon British Act

Our Income War Tax Act is in its principles based largely upon the British Act but in some of its features more closely resembles the American. The United States levied an income tax at the time of the Civil War. Later, in the nineties, they enacted a federal measure, but the Supreme Court of the United States declared it unconstitutional and it was necessary for the 16th Amendment of the Constitution to be passed before Congress could reimpose a federal income tax in the American Union. This it did in 1913; and income tax in the United States as in England, has become a most important source of revenue.

In Canada, as in Great Britain and the United States, it was hoped and expected that it would be a temporary measure but that hope has long since disappeared. In all three countries the income tax is not only with us but the subject of many humorous remarks and the cause of much exasperation. The story is told of a clerk in a Wall Street broker's office who informed his employer that they were taking up a subscription for a funeral wreath for an Income Tax Collector with whom the firm was well acquainted. The broker said "Put me down for $5." A few days later the clerk approached the broker for the $5, and the broker handed him $10. The clerk said "You only subscribed $5." The broker said "That's all right, here's $10, bury two of them."

An Important Feature

A most important feature of the British income tax is that capital gains or accretions are not taxed, nor are capital losses allowed as deductions. We have adopted this feature in our legislation, differing from the United States in this regard. The result of this difference is most interesting. In the United States in a period of rising security prices and large profits on the stock market, income tax revenue is likely to soar very rapidly and very far, but in a period of stock market losses, the reverse is true and the Secretary of the Treasury is likely to find himself disappointed in his expectations. In other words, there are large fluctuations and great instability in the income tax revenue of the Republic as a result of their system of taxing capital gains and allowing capital losses as deductions from income. Between 1930 and 1933, the revenue from income tax in the United States went down from $2,402,000,000 to $746,000,000, a reduction of over two-thirds, even though the rates were increased, while in Great Britain and Canada a condition of stability obtained.

In one other respect, however, we have followed the United States instead of Great Britain. Great Britain, ever since 1799, has obtained the greater part of her income tax revenue at the source, that is, from those who paid the taxpayer his income, instead of from the taxpayer himself. This rule has been followed to only a slight extent in the United States and Canada, where information is obtained at the source but the taxpayer himself pays the Government his income tax.

Praiseworthy Co-operation

The officers of the Income Tax Division, like those collecting sales tax, must depend to a considerable extent upon the honesty, good faith and co-operation of the income taxpayers of Canada. Generally speaking, the co-operation which we receive from the tax paying public of Canada is most praiseworthy. There is the odd exception and when that exception comes to light, when taxpayers have attempted to conceal the truth and evade the tax, the department has to proceed with strictness, if not severity.

Of Dominion income tax, $56,000,000 was in 1936 collected from corporations and $36.000,000 from individuals. The Government of Canada is often criticized because the income tax is not as steeply graduated as it ought to be. Our corporation tax is not graduated at all and it seems to me that on principle it should not be, but our individual income tax is rather steeply graduated, more so on the higher incomes than is that of the United Kingdom. Less than 10 per cent of the income taxpayers pay more than 90 per cent of the taxes.

Provincial Levies

In this country, all the provinces except Nova Scotia, New Brunswick and Quebec, levy income taxes, and in many of the provinces municipalities do so as well, so that in some provinces the total income tax burden upon the individual of large income is very great indeed. Moreover, it must be remembered that there is double taxation in this sense, that corporations pay a 15 per cent income tax and shareholders pay an individual income tax over again on the dividends they receive from those corporations, a feature which does not exist in Great Britain.

I have no opinion to express as to whether our income tax should be lighter, heavier, more steeply graduated or less steeply graduated. On the one hand, it may be said that a heavy and steeply graduated income tax is necessary if our capitalistic system is to exist at all. It is a form of redistribution of weath and the process of wealth redistribution must go on perpetually if decent standards of life among the masses of the people are to be maintained and if more radical and possibly revolutionary steps are to be avoided. On the other hand, while the capitalistic system is with us we require capital and we require men with capital, and too great a severity in an income taxing system, whether corporate or individual, is likely not only to discourage the accumulation of capital but to drive both capital and capitalists out of the country.

Calls for Great Wisdom

The formulation of income tax policy calls for the greatest wisdom and admits of few generalized statements. In this country, our income tax act has been amended time after time. here a little and there a little, all the time in such a way as to stop up loopholes and to yield more revenue, but with a view to avoiding the dangers to our development as a nation which I have indicated.

As most people know, there is a flow of capital from country to country with a view to avoiding and evading income taxation. Indeed, the problem of preventing the losses of revenue that these movements and manipulations cause has become a major problem of many governments and has received, and is receiving the attention of the League of Nations. There is no doubt in my mind that, as the years go on, there will be more and more cooperation between governments for the prevention of fiscal fraud and evasion.

Two Great Essentials

I hope that in my remarks I have given some idea of the magnitude and importance of the operations of the Department of National Revenue. We come more closely, I think, than any other department into contact with the commercial, industrial and financial life of Canada. In the administration of our taxing laws, the great essentials are fairness and equality of treatment. The " bete noire " of all Ministers of National Revenue is the accusation of discrimination. Dealing not with a few important policies of broad scope but a large number of transactions, continually importuned to make exceptions for one reason or another, every Minister must be firm in his stand against inequality of treatment of taxpayers.

There is no department in which considerations of partisanship have less place than in this one. This is reflected in the continuity and stability of our personnel. There has been a gradual downward curve for many years in the number of dismissals and replacements for political reasons. Since I have been Minister, there has not been a single dismissal for political partisanship.

WHOLESOME ATTITUDE DESIRED

The appeal that I should like to make to my fellow Canadians is for a wholesome attitude not only to the department but to the government. I have paid tribute to the honesty, good faith and co-operative spirit of the great majority. Unfortunately, however, there is a minority, particularly in matters relating to Customs, which is non-co-operative. Even in a law-abiding population the attitude of many persons toward revenue laws differs from their attitude toward other laws. It is still regarded by a great many persons as a bit of an achievement to get ahead of the government. We should realize that every time a Canadian attempts to cheat the Crown either by suppression or distortion of facts or by other evasion or fraud, that Canadian is doing something to undermine his country's institutions. And this is true no matter how venial or how clever his act may appear at the time or how amusing it may sound when repeated as an anecdote to his friends.

I have in mind two types of citizen.

A is interested in the government of his country.
  He takes part in some form or forms of public service.
  He is outspoken in his condemnation of governmental abuses and extravagances, but he pays his share of the taxes with which the government assesses him, be they direct or indirect.

B takes little interest in government.
  He is either cynical or indifferent about it all.
  He leaves politics to the politicians, of whom he has a low opinion.
  If there is a chance of obtaining a Dominion Government expenditure in his town or city, no matter how unjustifiable, he supports it loudly on the ground that whatever you can get out of the government is clear gain.
  When it comes to payment of his taxes, he avoids, evades, or if there is a good chance that he will not be caught, defrauds.

Citizen A is a good Canadian, Citizen B is a public enemy.

In these days, it is a commonplace to say that democracy is on trial. It is also a commonplace to profess devotion to democracy. Democracy cannot exist without high standards of citizenship on the part of our people. We in Canada must not drift, we must struggle; and our struggle should be to place general interests above particular interests, to promote democratic ideals, and to make democracy efficient.

New Position for Mr. Code

MR. GORDON H. CODE has been appointed to a new executive position as Secretary, Technical Section, Head Office of the Income Tax Division at Ottawa. Mr. Code was Private Secretary to the Minister of National Revenue, Hon. J. L. Ilsley, and served in that capacity with two former Ministers, Hon. R. C. Matthews and Hon. J. E. Lawson. Mr. Code, who is well known in the service, is the son of the late Thomas J. Code, former Assistant Deputy Minister of Trade and Commerce. After serving overseas Mr. Code was appointed by the Civil Service Commission to the position of Chief Accountant, National War Savings Committee in the Department of Finance, and in 1919 was transferred to the position of Auditor of Taxation in the Business Profits War Tax Branch of the Finance Department. He has filled the positions of Assistant Inspector of Customs and Excise, Special Inspector of Customs and Excise, Special Excise Tax Auditor and Assistant to the Chief Auditor.

Winter Does Not Stop Them

DESPITE the fact that the tourist season is over, more sixty-day automobile touring permits were issued at the port of Niagara Falls during November last than during any previous November, with the exception of 1930. This is true also of the number of permits issued for Canadian cars leaving Canada for touring purposes. Totals for November, 1937, compared with November last year were:—

Sixty-day touring permits 5,541, increase 1,640; traveller's vehicle permits 241 (123 with bond), decrease 41; permits issued Canadian cars outward 5,367, increase 1,041. United States cars entered for periods of 48 hours or less 33,502, increase 484.

Other automobile travel totals for November were also well in advance of those for the same month last year as the following figures for November, 1937, show: total number of automobiles inward and outward 124,584, increase 9,454; United States cars inward 39,570, increase 2,389, outward 41,747, increase 2,669; Canadian cars inward 21,310, increase 1,990, outward 21,957, increase 2,406; other vehicles inward and outward 5,982, increase 752; passengers inward and outward 528,349, increase 69,764.

Changes in List of Customs-Excise Ports

Regway, Sask., a Preventive Station under the survey of the port of North Portal, Saskatchewan, established as an outport and warehousing port under the survey of North Portal, effective from the 1st January, 1938.

East Jeddore, N.S., a Preventive Station under the survey of the port of Halifax, Nova Scotia, closed, effective from 1st January, 1938.

Magog, P.Q., an outport and warehousing port under the survey of the port of Rock Island, Quebec, transferred to the jurisdiction of Sherbrooke, Quebec, effective from 1st January, 1938.

Monk, P.Q., a Preventive and Manifesting station under the survey of the port of Quebec, P.Q., to be continued as a Preventive station only.

Departmental Rulings

GARTERS and hose supporters may be permitted entry as Suspenders under Tariff Item 628, regardless of the material of which they may be composed. Finished parts of such garters and hose supporters may be permitted entry under the same tariff item.

These rulings are effective on and after March 1, 1937.

Sirama Electric Safety Razor, of the vibrator type, which uses ordinary safety razor blades, is rated under Tariff Item 429 (g).

This ruling is effective on and after December 10, 1937.

"LeTourneau" Angledozer and "LeTourneau" Bulldozer, designed to be attached to a tractor, and which are controlled therefrom by means of cables through a Power Control Unit attached to the back of the tractor, at the present time are held to be a class or kind not made in Canada, and may be entered at Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

This ruling is effective on and after November 19, 1937.

No. 1404 H "Wegner" Vacuum Pump, per illustration, specially designed for vacuum distillation in an organic laboratory, purchased from the W. M. Welch Mfg. Co., Chicago, Ill., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

"National" 2½-inch High Duty Forging Machine, per illustration, manufactured by The National Machinery Co., Tiffin, Ohio, designed to make a wide range of forgings from bar stock in sizes to 2½ inches diameter, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

"Bliss" No. 225 Tinplate Gang Slitter, as illustrated and described in a bulletin of the E. W. Bliss Company, Brooklyn, N.Y., a machine of the rotary cutter type for shearing sheet metal into strips or for trimming the edges of sheets, at the present time is held to be of a class or kind made in Canada. Twenty-five per cent ad valorem, Item 427, under the Canada-United States Trade Agreement; Motor—Item 445g.

No. 111 Planer and Matcher, as illustrated and described in the circular of the Newmar Machine Co. Inc., Greensboro, N.C., at the present time is held to be of a class or kind made in Canada. Twenty-five per cent ad valorem, Item 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

Busy Shipping Season at Halifax

SUBSTANTIAL increases in total registered tonnage inward and outward through the port of Halifax is shown in the shipping report of the National Harbours Board for the month of November, 1937, compared with November, 1936, tonnage for the respective months totalling 555,650 and 529,919, increase 25,731. Vessels arriving and departing numbered 667 and 635, increase 32. There was a drop of 16 in the number of vessels engaged in the trans-oceanic service, arriving and departing, the total being 113, while the number of vessels engaged in the coastwise trade increased by 48 to 554. Cargo tonnage handled inward and outward during November amounted to 204,252, an increase of 37,910 tons, while the number of passengers landed and embarked dropped by 58 to 652.

During the eleven months period, January 1 to November 30, 1937, a total of 5,923 vessels inward and outward cleared at this port, an increase of 450 over the corresponding months of 1936. Cargo tonnage handled totalled 2,133,967, up 279,341 tons, while the number of passengers landed and embarked was 27,080, an increase of 10,870.

Abrogation of the Southern Rhodesian Trade Agreement 1932

1. The Trade Agreement between Canada and Southern Rhodesia, dated the 20th August, 1932, having been abrogated as provided in Article IV thereof, effective on and after the 2nd January, 1938, Memorandum 604 is cancelled.

2. Natural and manufactured products originating in and coming from Scuthern Rhodesia, imported into Canada on and after the 2nd January, 1938, are entitled to British Preferential Tariff treatment, Southern Rhodesia having been extended the benefits of the British Preferential Tariff, effective on and after the 1st July, 1904.

Facts Concerning Excise Revenue

FROM a report compiled by the Excise Division Statistical Branch, excise revenue collected by the Department during the fiscal year 1936-37, amounted to $202,498,882, made up of Excise duty $46,718,917 and Excise tax $155,779,965. This represents an increase of $40,668,201 compared with 1935-36. Excise duty which was up $1,359,897 over last year was derived principally from collections on tobacco, totalling $28,334,748, spirits $8,316,669, malt $8,050,380 and validation fees $1,055,719.

A statement of excise duty collected according to provinces shows Quebec far in the lead with collections totalling $31,355,778. Ontario, next in line, collected $11,107,249 in Excise duties, British Columbia $1,326,316, Manitoba $987,531, Alberta $833,523, Saskatchewan $523,141, New Brunswick $281,067, Nova Scotia $277,673, Prince Edward Island $25,463, Yukon $1,175.

Ports (including outports) which collected substantial amounts in excise duty last year were: Montreal $28,417,811, Hamilton $3,630,350, Toronto $2,523,225, Quebec $1,998,707, London $1,168,524, Granby $931,545, Windsor, Ont., $794,759, Vancouver $700,904.

Proof spirits manufactured during 1936-37 totalled 8,723,005 gallons, an increase of 2,169,814. Ontario produced 5,299,810 gallons, Quebec 2,883,004 gallons and British Columbia 540,190 gallons. The amount of beer manufactured was 60,308,148 gallons, an increase of 3,153,200 gallons. Of this total Quebec produced 24,677,744 gallons and Ontario 21,809,654 gallons. Quebec produced 20,087,211 pounds of tobacco out of a total of 23,345,611 pounds produced in the whole country, while Ontario produced 3,064,433 pounds. The output of cigarettes last year rose to 5,872,624,434 from a total of 5,335,394,841 for the previous year. Quebec's share in this production was 5,074,418,949, while the remainder, 798,205,485 cigarettes, was produced in Ontario. Snuff production also increased, totalling 805,688 pounds compared with the previous year's total of 770,145 pounds. Practically all snuff was produced in Quebec province.

Fur Production in Canada

THE production of raw furs in Canada during the twelve months ended June, 1937, had a total value of $15,464,883 as compared with $12,843,341 in the previous season. These totals comprise the value of pelts taken by trappers and of pelts sold from fur farms, the latter representing approximately 40 per cent of the whole. The number of pelts of all kinds produced during the season was 4,596,713 compared with 4,926,413 in the preceding season. The reduction is due chiefly to the smaller numbers of muskrat and squirrel pelts.

The chief item of production was silver fox, practically the whole supply of which may be credited to the fur farms. The number of pelts shown for the season was 185,259 and the value $6,108,194 as compared with 120,465 valued at $4,343,823. Muskrat was next in order with 1,630,231 pelts worth $2,148,605 compared with 1,983,747 at $1,784,252, and mink third with 154,279 pelts valued at $1,701,577 compared with 183,305 valued at $1,540,684.

There were 106,012 red fox pelts valued at $791,448 as compared with 104,468 at $781,709; 45,743 white fox at $697,597 compared with 68,366 at $1,043,028; 28,077 cross fox at $674,919 compared with 32,799 at $694,174; 22,456 lynx at $636,205 compared with 22,014 at $511,410; 44,600 beaver at $451,070 compared with 50,175 at $412,862 and 661,573 ermine worth $403,300 compared with 577,688 of the value of $276,502.

Air Traffic at St. Hubert

ONE hundred and twenty aeroplanes inward and outward, carrying in all 305 passengers, were cleared through the Customs Air Harbour, St. Hubert, Quebec, during the month of November last. This was a substantial increase over November, 1936, when 73 planes were handled, carrying a total of 191 passengers. Figures in detail covering business transacted in November, 1937, were as follows: aeroplanes inward 61, increase 25, outward 59, increase 22; passengers inward 122, increase 45, outward 183, increase 69; pieces of baggage inward 137, increase 45, outward 234, increase 87; bags of mail inward 478, increase 98, weight 6,807 pounds, increase 396 pounds, outward 281, increase 74, weight 3,495 pounds, increase 1,140 pounds; express parcels inward 33, increase 24, outward 15, increase 12. The value of importations was $1,063 compared with $12,047, tourist permits issued 4 compared with 1.

Flights cancelled owing to weather conditions numbered inward 8, an increase of 5; outward 8, an increase of 4.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of November, 1936, and November, 1937:—

November, 1937, spirits potable, $1,168,851; November, 1936, $935,933. November, 1937, spirits, non potable, $66,446; November, 1936, $63,194. November, 1937, validation fee, $132,229; November, 1936, $141,649. November, 1937, malt, $668,376; November, 1936, $521,286. November, 1937, beer, $23,028; November, 1936, $19,574. November, 1937, malt syrup, $10,597; November, 1936, $11,863. November, 1937, cigars, $45,094; November, 1936, $40,495. November, 1937, cigarettes, $2,313,931; November, 1936, $2,123,809. November, 1937, manufactured tobacco, $431,289; November 1936, $414,325. November, 1937, licences, $208; November, 1936, $218. November, 1937, total, $4,860,053; November, 1936, $4,272,351.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of November, 1936, and November, 1937:—

November, 1937, tobacco, cut, 1,790,671 pounds; November, 1936, 1,702,697 pounds. November, 1937, tobacco, plug, 297,953 pounds; November, 1936, 300,556 pounds. November, 1937, snuff, 68,244 pounds; November, 1936, 67,658 pounds. November, 1937, cigarettes, number 578,388,668; November, 1936, 530,814,758. November, 1937, cigars, number 15,055,178; November, 1936, 12,645,534. November, 1937, foreign raw leaf tobacco, 534,773 pounds; November, 1936, 572,353 pounds.

Domestic Exports To United States

An increase of $64,508,500 was recorded in the value of Canada's domestic exports to the United States during the 11 months ended November as compared with the same period of 1936, the total being $431,501,175 as compared with $366,992,672. The export of commodities affected by the Canada-United States Trade Agreement totalled $237,483,797 as compared with $194,663,250, a gain of $42,820,547. Total domestic exports were worth $31,288,499 in November, a decline of $15,248,367 from the corresponding month last year. Commodities affected by the agreement were worth $20,663,995 in November, a decrease of $227,425.

The leading commodities exported under the agreement during the 11 months were as follows, with figures for the same period of 1936 in brackets: Newsprint paper, $95,548,555 ($75,273,870); wood pulp, $30,841,088 ($24,132,472); whiskey, $18,176,521 ($18,381,192); cattle, 293,255 head at $13,466,429 (228,800 head at $8,485,536); soft wood planks and boards, $12,600,315 ($10,290,489); pulpwood, $10,787,144 ($7,739,573); shingles, $5,983,386 ($5,369,165); artificial crude abrasives, $4,893,000 ($3,612,339); asbestos, $4,822,562 ($3,640,934).

Cyanamid was worth $2,795,677 ($2,329,134); asbestos sand and waste, $2,767,921 ($2,124,441); nickel in matte or speiss, $2,535,820 ($2,104,140); fresh lobsters, $2,277,239 ($1,919,595); bran, shorts and middlings, $2,169,322 ($3,380,997); hardwood planks and boards, $2,046,512 ($1,282,664); acetic acid, $1,689,470 ($1,433,349); whitefish, $1,468,704 ($1,319,899); logs, $1,399,204 ($657,164); horses, $1,279,167 ($2,023,659), mink skins, $920,324 ($1,240,136), and cheese $708,542 ($1,535,173).

Canada's Trade

CANADA'S total trade during the 12 months ended October last, aggregated $1,944,758,000 as compared with $1,591,111,000 in the same period of 1936. Domestic exports were worth $1,134,426,000 as compared with $967,743,000, and imports $794,297,000 compared with $610,552,000. The value of the exports of foreign produce was $16,036,000 compared with $12,816,449. Duties collected during the twelve months totalled $102,299,667 compared with $85,812,125.

Total trade during October amounted to $185,797,137 as compared with $178,161,341 a year ago. The increase was accounted for by increased imports, which rose to $82,112,749 from $65,158,561, domestic exports having declined to $102,747,226 from $110,998,708. Re-exports were worth $937,162 compared with $2,004,072. Duties collected amounted to $10,287,458 compared with $8,706,724.

Canal Traffic in November

DUE to a large decrease in the iron ore traffic from 4,266,271 tons in November, 1936, to 1,583,752 tons in November, 1937, total traffic through the Sault Ste. Marie canals, Canadian and United States locks, decreased from 7,093,825 a year ago to 3,938,979. With large decreases in wheat, corn, flour, iron and steel and iron ore, the total traffic using the Welland Ship canal during November declined from 1,309,168 tons last year to 1,229,350. Total traffic using the St. Lawrence canals amounted to 989,456 tons as against 999,124 in November, 1936. Wheat shipments were lighter, so also were corn and flour, but barley, gasoline, petroleum and other oils, pulpwood, soft coal and iron ore increased.

Canada's Leading Markets in November

THE following were Canada's thirteen leading markets in November: United Kingdom $51,614,622, United States $31,289,499, Australia $2,562,086, Japan $2,308,252, New Zealand $1,857,951, Belgium $1,840,030, Germany $1,594,285, Argentina $1,342,850, Newfoundland $1,270,921, British West Indies $1,076,294, Morocco $722,831, Mexico $531,677.

* * HERE AND THERE * *

A friend of the *Editor* at a western port sent him the following:—

Some schoolboys were asked to define an editor. Here are some of the definitions:

"An editor is a man who handles words."

"An editor makes his living out of the English language."

"An editor is somebody who does not do anything himself, and when somebody else does, goes and tells other people about it."

Another gave a more thoughtful definition, whether or not it was original with him: "An editor is a man who has the industry of a beaver and the instincts of a bee."

Reflecting the popularity of Canadian apples, the 1937 seasonal movement to the United Kingdom markets up to October 7 amounted to 336,180 barrels and 211,456 boxes compared with 140,335 barrels and 207,140 boxes during the previous season, an increase of 140 per cent in barrels and two per cent in boxes. Canadian apples also impressed the judges at the Imperial Fruit Show, held recently at Birmingham, England, winning high prizes for McIntosh, Jonathan, Delicious, Newtown Pippin, Spitzenberg, Wagner, Golden Russet, Northern Spy, Cox's Orange, and King varieties.

Although Canada produces a wide range of fruits, the apple is particularly important, not only on the score of quantity, but for the fine quality produced. Apples have been grown in Canada since the days of early settlement as far back as 1635, and the industry originally intended to provide apple cider and vinegar for home consumption has developed to such an extent that the value of commercial production averages about ten million dollars annually. The principal apple-growing areas of Canada are the Annapolis and Cornwallis valleys in Nova Scotia, the valley of the Saint John River in New Brunswick, large districts in southern Quebec and Ontario, and the warm interior valleys of British Columbia. Canadian apple growers are harvesting a bumper crop this year, estimated at 5,070,600 barrels compared with 4,115,200 in 1936.

A copy of an old proclamation posted at Gaspé, Quebec, in 1855, offering a reward for the apprehension of a burglar who broke into the Customs House, has been received by the *Editor*. The sheet measures 22 by 20 inches and is printed in English and French. It is headed *Province of Canada* and prominently displays the British coat of arms. It reads as follows:

> Edmund Head. Victoria, by the Grace of God, of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith, etc., etc., etc.
>
> To all to whom these presents shall come, or whom the same may concern—Greeting.
>
> Proclamation. Whereas on the night of the twenty-fourth day of August last past, the Custom House at Gaspé, in the District of Gaspé, in our Province of Canada, was forcibly entered by some person or persons, and a sum of money feloniously stolen therefrom. Now know ye, that a reward of £25 of lawful money of our said Province, will be paid to any person or persons, not being the actual offender or offenders, who will give such information as shall lead to the discovery, apprehension and conviction of the perpetrator or perpetrators of the said felony.
>
> In testimony whereof, we have caused these our letters to be made patent, and the Great Seal of our said Province of Canada to be hereunto affixed: Witness, our trusty and well-beloved Sir Edmund Walker Head, Baronet, Governor General of British North America, and Captain General and Governor in Chief in and over our Provinces of Canada, Nova Scotia, New Brunswick and the Island of Prince Edward, and Vice Admiral of the same, etc., etc., etc. At our Government House, in our city of Quebec, in our said Province of Canada, this twenty-first day of September, in the year of our Lord, one thousand eight hundred and fifty-five, and in the nineteenth year of our reign.
>
> By Command, G. E. Cartier, Secretary.

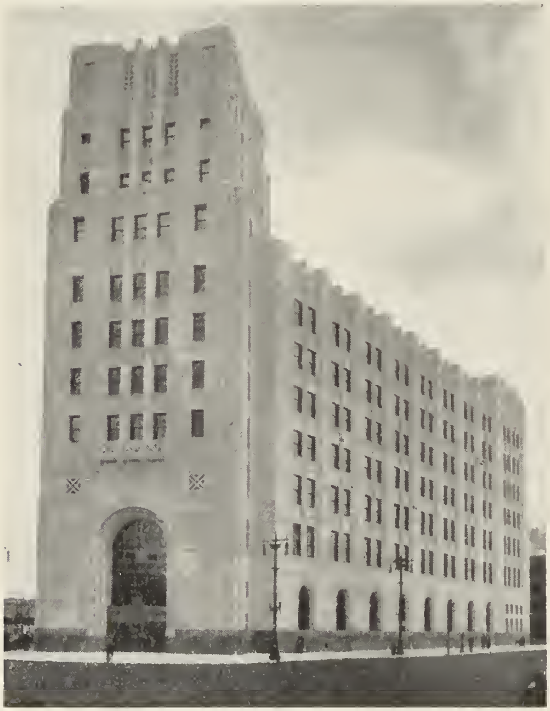
IMPORTED MEATS

November imports of meats were of the value of $102,923 as compared with $136,985 last year. Canned beef from the Argentine and barrelled pork in brine from the United States were the leading items.

FINE NEW QUARTERS FOR WINNIPEG STAFFS

(This article is based on information supplied by G. Norman Bunker, Inspector in charge of buildings and equipment at headquarters, and by A. M. Kennedy, Collector at Winnipeg.)

The staffs of the three divisions of National Revenue at Winnipeg are now housed in the new Federal Building, completed and occupied during the past summer. It is a seven-story structure built of Manitoba sandstone. A tower over the main entrance rises two stories above the building proper. The public is also given commodious and modern facilities.



The New Dominion Public Building, Winnipeg, in which the National Revenue services are now housed.

The first three floors are occupied entirely by staffs of the Department of National Revenue. The ground floor, which houses the Long Room, the postal parcels branch, the Record Room, the Accountant's office and the office of the Collector, has an overall inside measurement of 160 by 108 feet. It is lighted by fifty bronze and opal lights, indirect, each of 1,000 candle power. The air is washed and then forced in by rotary fans, the impure air being drawn out by the other rotary suction fans. The radiators are embedded in the wall under the windows, the face of the grill being flush with the wall. The walls and ceiling are of the most improved construction to preserve even temperature and to absorb vibration and sound. The main floor space on the ground floor, including the corridors, is concrete finished with terrazo, while behind the counters the flooring is of battleship linoleum which is cemented to the concrete. The counters are of marble and bronze and the bronze work is continued through the cash cages, inside doors and other finishing lines. The cupboards and drawers on the inside of the counters, as well as the small amount of woodwork used, are of birch with walnut finish. Windows throughout the building are double and metal-cased.

The second floor is occupied by officers of the Income Tax, the third floor by Excise Tax auditors, investigators of drawback claims, Customs inspectors, Excise inspectors, undervaluation investigation service, Customs surveyor, and supplies branch. The offices are finished in keeping with the ground floor. The rooms are large and well lighted, heated and ventilated. In fact Winnipeg's new Federal Building has one of the finest heating and air-conditioning plants to be found in any federal building in Canada.

The location selected on Main street is very central and full advantage has been taken of a street intersection by the designer. The site is triangular and the main entrance has been arranged by cutting off one point of the triangle. The large Norman-French arch which houses the five bronze entrance doors is surmounted by intricate carving and forms the base of the tower. While the design is along modern massive lines, utility has not been sacrificed, and the building, which can be seen for several blocks, has a very imposing appearance.

A view of the Customs Long Room at Winnipeg. The photographs were furnished by A. M. Kennedy, Collector.

NOVEMBER EXPORTS

There was a sharp decline of $14,308.700 in Canada's domestic exports in November as compared with a year ago. The total was $106,662,684; in November, 1936, it was $120,971.324. This decline was accounted for by a drop of $15,248,367 in exports to the United States, which were $31,288,499 in November as compared with $46.536,866 a year ago.

The feature of the month's exports was that, although wheat to the United Kingdom was down by $12,637,000 the total exports to Great Britain rose from $50.673,474 to $51,616,422. Exports to British Empire countries increased from $59,175,622 to $61,534,342, but exports to foreign countries declined from $61,795,762 to $45,128,342.

Wheat exports had an effect upon the total November trade. These declined from $36,620,000 to $17,901,000 or by $18,719,000, and gold bullion dropped from $13,063,000 to $5,328.000 or by $7,735,000. Deducting these two items from the November trade, the exports were up by $12,147,000. Exports to most countries, both Empire and foreign, were up in November.

The following were the November domestic exports to Empire countries with the 1936 figures in brackets: United Kingdom, $51,614,432 ($50,673,494); Australia, $2,562,086 ($2,849,775); New Zealand, $1,857,951 ($1,141,977); British South Africa, $1,620,030 ($1,625,671); Newfoundland, $1,270,921 ($744,174); Jamaica, $456,243 ($355,784); Trinidad and Tobago, $317,258 ($316,965); Irish Free State, $314,645 ($385,889); Hong Kong, $222,587 ($82,648); Straits Settlements, $166,787

($92,414); Bermuda, $162,182 ($157,732); British Guiana, $142,617 ($132,045); British India, $140,483 ($163,080).

Exports to foreign countries: United States, $31,288,499 ($46,536,866); Japan, $2.308,252 ($1,838,644); Belgium, $1,840,813 ($3,991,650); Germany, $1,594,285 ($570,454); Argentina, $1,342,850 ($351 913); Morocco, $722,931 ($678,101); Mexico, $531,677 ($245,325); Brazil, $492,687 ($371,666); Norway, $465,619 ($757,880); France, $312,050 ($1,644,038); Sweden, $221,839 ($276.183); Denmark, $200,936 ($198,847); Italy, $195,079 ($581,006); Portuguese Africa, $165,821 ($121,694); Poland, $159,439 ($22,875); Philippine Islands, $129,027 ($159,491).

With the exception of wheat and gold bullion, most other commodities recorded increases, the larger of which follow, with figures for November, 1936, in brackets: Newsprint paper, $12,569,000 ($10,958,000); nickel, $5,835,000 ($3,913,000); copper, $5,775,000 ($3,575,000); meats, $3,636,000 ($3,196,000); woodpulp, $3,329.000 ($2,736,000); fish, $2,798,000 ($2,755,000); wheat flour, $2,431,000 ($1.939,000); aluminium, $2,219,000 ($1,756,000); cheese, $2,159,000 ($2,094,000); asbestos, $1,499,000 ($1,153,000); lead, $1,138,000 ($780,000); pulpwood, $1,266,000 ($911,000); machinery, $1.124,000 ($606,000); silver, $932,000 ($417,000).

There were decreases in barley to $1,542,000 from $2,723,000; automobiles to $1,207,000 from $1,761,000; shingles to $411,000 from $601,000; unmanufactured leather to $328,000 from $603,000; pigs and ingots to $145,000 from $466,000, and raw wool to $100,000 from $336 000.

* * NEWS AND COMMENT * *

Ottawa: Leonard H. Taylor has been promoted to the position of Secretary, Customs Division, Department of National Revenue, by the Civil Service Commission. He succeeds Mr. P. L. Young, who was promoted several months ago to be General Executive Assistant at headquarters. Mr. Taylor was appointed Senior Clerk in the old Inland Revenue Department in August, 1920. His rise in the Departmental ranks has been steady and he has filled the positions of Principal Clerk and Head Clerk in the Correspondence Branch. On April 1 last he was made Assistant Secretary and now moves up to be Secretary of the Customs Division. Mr. Taylor is well known in Anglican circles, being a sidesman of St. John's Church, and a member of the Executive Committee of the Synod. His promotion is well received by his colleagues and friends in and out of the service. He enlisted during the war with the 16th Battalion (Canadian Scottish) and served in France under Colonel Peck, V.C. He won commissioned rank on the field in 1916.

L. H. Taylor.

Ottawa: The headquarters staff of Customs and Excise responded most creditably to the appeal for support on behalf of the Ottawa Community Chests Campaign, 1938. The total subscribed was $2,306.18, which was slightly more than the amount contributed last year, and the largest departmental contribution since the community chests were instituted. The individual subscriptions totalled 511, being 28 more than in 1936. Mr. P. L. Young was departmental organizer.

The Civic Campaign Chairman has written the department expressing his thanks for the co-operation of the members of the staff, and for the splendid response to the appeal.

Ottawa: The Civil Service Commission has appointed Colonel James S. Rankin, D.S.O., to the position of solicitor in the Department of National Revenue.

Latterly in private practice, Colonel Rankin was from 1930 to 1932 solicitor and deputy advocate general with the Department of National Defence.

He was born in 1882 at Liberton, Lanarkshire, Scotland, and came to Canada shortly before the Great War, having previously served in the Imperial Forces with the 8th Lanark Battalion. Joining the Canadian Expeditionary Force with the rank of captain, he served in France from 1916 till the end of the war. Before coming to Ottawa, he practised in Saskatchewan.

Toronto: Mounting revenue at the Customs express branch, Toronto, for the month of November last totalled $236,145, a gain of $2.583 over November, 1936. The number of packages received however dropped by 283 to a total of 19,235, while entries increased by 251 to a total of 3,907. Duty collected at the postal branch amounted to $77,887, a drop of $10,087. Packages received numbered 35,010, increase 2,070; packages delivered 32,316, increase 3.033; entries 2,888, increase 175.

Twenty-two aeroplanes inward and outward reported at the Leaside Customs Air Harbour during November. Of this number 4 were United States planes and 18 were Canadian. Thirty-five passengers were carried, all of which, with the exception of three, were transported by Canadian planes. During November last year 15 planes reported, carrying a total of 22 passengers.

Clair, N.B.: The Customs outport of Clair, New Brunswick, had on December 3 its first call for the inspection of an outward reporting airplane. This was a United States machine. It had reported inwards at Lac Frontier, Que., and was on its way to Caribou, Maine. After reporting outwards to the Canadian Customs at Clair, this plane had to make the short flight over the Saint John river to land in Fort Kent, Me., where it had to report inwards to the United States Customs and Immigration.

Montreal: Increases were reported in all divisions of business handled at the Montreal express and postal branches during the month of November last compared with November, 1936. Express branch collections rose to $209,519, an increase of $56,146, while packages received numbered 15,044, increase 3,260, entries 2,598, increase 409. Postal branch business for the month resulted in collections of $93,747, up $12,846 over November, 1936. Parcels received totalled 27,728, increase 1,538; parcels cleared 27,119, increase 1,366; entries 2,305, increase 1,214.

EXPORT CLEARANCES OF WHEAT

Overseas export clearances of wheat during the week ending December 10 amounted to 1,230,029 bushels as compared with 2,895,781 in the corresponding week last year; imports of Canadian wheat into the United States for consumption and milling in bond for re-export totalled 3,000 bushels as compared with 1,275,000. Aggregate clearances from August 1 to date were 37,791,962 bushels compared with 76.598,476 in the same period of 1936-37, while imports into the United States were 1,915,069 bushels compared with 25,625,847.

Overseas export clearances for the week ending December 10 were as follows, with figures for the corresponding week last year in brackets: Saint John, 477,341 (382,487) bushels; Vancouver-New Westminster, 380,186 (1,276,193); United States ports, 336,000 (503,982); Sorel, 36,502 (240,902); Three Rivers, nil (268,721); Montreal, nil (113,706); Quebec, nil (110,500). August 1-December 11: Montreal, 22,532,991 (28,681,235) bushels; United States ports, 7,266,659 (9,052,214); Vancouver-New Westminster, 3,673,873 (15,394,877); Sorel, 2,476,038 (12,076,571); Saint John, 703,236 (382,487); Churchill, 603,982 (4,293,501); Three Rivers, 420,809 (4,519,728); Fort William and Port Arthur, 114,374 (407,578); Quebec, nil (1,184,672); Prince Rupert, nil (562,613).

QUESTION BOX AND LETTER BAG

From the Heart of the "Dried Out" Area

Duncan McIntosh, Sub-Collector at the outport of Treelon, Saskatchewan, writes:—

Although I have not yet acquired the habit of writing to the Review, you can rest assured that the monthly issue is always welcome. It keeps officers at small outports, like myself, in touch with the workings of colleagues at other ports throughout the Dominion.

The outport of Treelon is situated in the heart of the "dried out" area of the province of Saskatchewan, where the officer has been unable to grow any fresh vegetables and potatoes for the past eight years, and is obliged to haul water for domestic purposes a distance of two miles, with the prospect of that well drying up also.

In the October number I was especially interested in the question from Mr. G. D. Drew, Cashier and Computing Clerk at New Westminster, B.C. Having no experience of port procedure, this looks to me by what he says, a lot of unnecessary work, transferring entries line by line. Having, however, twenty years' experience of outport procedure, it always did appear to me that a lot of unnecessary work could be eliminated at outports, especially when automobile and trucking traffic is increasing by leaps and bounds.

For instance, why could not the entry forms A.8, B.16½, B.16 Special, B.1 and B.4, etc., all be eliminated, and a formal entry and manifest book issued in their place?

This book could be about 8 inches by 6 inches, made up in quadruplicate pages, one copy given to the importer, one remaining in the book, the other two to be sent up along with the cash book sheets T.6, at the close of the weekly period.

This book could be spaced with columns for marks, numbers, description of goods, duty, sales tax, Excise tax, tariff or classification number, which would eliminate as at present sometimes writing out the whole tariff item, so that the port can understand under what tariff item the officer has entered the goods.

Invoices and other declarations can easily be attached to these sheets and forwarded to the port.

All goods, whether dutiable or free, even goods under tariff item 703B, could be entered in this book, and if the proper classification numbers are used the port would then know just exactly what item the goods were entered under.

For instance, the usual transaction in use at the present time on a small collection is to collect on a B.16½, then enter in the B.16 Special. This entails two signatures from the importer, whereas with a formal entry and manifest book the transaction is completed at once and only one signature would be required. This would certainly tend to expedite traffic, especially at outports where the volume of tourist traffic is heavy. It would also be a saving on the supply and demand of forms at the outports, would also save postage, etc., would simplify work at the outports, and would also simplify the inspection service for outports.

The same thing applies to automobiles and trucks, etc., only one form of permit should be used. The E.50B could be entirely eliminated, as the purpose of the vehicles in Canada can easily be stated in the remarks space, and a special time limit set, if the business is other than for touring purposes.

I would welcome comments on this subject from other border officers at one-man outports throughout the Dominion.

Editor's Note.—This is an interesting letter, and comments on the suggestions are invited. The columns of the Review are open to all who have suggestions to make regarding special problems, points of procedure, etc. Articles of a general departmental interest from officers in the three divisions of National Revenue are welcomed.

JUST AMONG OURSELVES

DECEMBER-JANUARY

ADDITIONS

Quebec

Montreal: J. N. E. Belanger, Office Boy; J. P. H. Chevalier, Office Boy; L. P. St. Pierre, Office Boy.

St. Johns: A. L. L'Heureux, Customs Excise Examiner.

St. Johns: (Frelighsburg-East Pinnacle), J. J. McCullough, Customs Excise Examiner, Limited Service Outport.

Ontario

Brantford: W. J. Clark, Customs Excise Examiner.

Hamilton: J. A. Harvey, Customs Excise Clerk; J. H. Jones, Customs Excise Examiner; H. L. McCall, Customs Excise Examiner.

Morrisburg: F. S. Broder, Customs Excise Examiner.

St. Catharines: F. Chess, Customs Excise Clerk.

Simcoe: H. W. Butcher, Customs Excise Examiner.

Saskatchewan

Saskatoon: James Hamilton, Customs Excise Examiner.

Alberta

Calgary: (Okotoks), W. C. Gibbard, Customs Excise Examiner.

British Columbia

Cranbrook: Joseph Brogan, Customs Excise Examiner.

Vancouver: H. A. Brooks, Customs Truckman.

Administrative

Matthew Ages, Office Boy; James Henderson, Laboratory Assistant; E. J. Markey, Office Boy; J. S. Rankin, Departmental Solicitor.

Audit

Montreal, Que.: W. S. Henry, Excise Tax Auditor.

Toronto, Ont.: J. H. Gibson, Excise Tax Auditor.

Vancouver, B.C.: L. C. Reid, Excise Tax Auditor.

DEDUCTIONS

Nova Scotia

Halifax: D. J. Curran, Customs Excise Examiner (Died). H. E. Kelly, Computing Clerk (Died).

Quebec

Montreal: Leo Poirier, Customs Excise Clerk (Died).

Sutton (Glen Sutton): C. R. Crowell, Customs Excise Enforcement Officer (Died).

Ontario

Brantford: W. E. Young, Express and Postal Computing Clerk (Retired).

Morrisburg: I. W. Markell, Customs Excise Examiner (Services dispensed with).

Sarnia (Courtright): R. C. Noyle, Customs Excise Examiner, Limited Service Outport (Services terminated).

Sault Ste. Marie: S. V. Wilding, Customs Excise Examiner (Resigned).

Toronto: R. I. Riddell, Clerk, Grade 4 (Resigned).

Manitoba

Brandon: B. H. Sproston, Customs Excise Examiner (Retired).

Winnipeg: W. L. Hardisty, Messenger (Retired).

British Columbia

Vancouver: G. B. Bamber, Cashier and Computing Clerk (Retired).

Audit

Vancouver: S. B. Barron, Excise Tax Auditor (Died).

PROMOTIONS

Nova Scotia

Halifax: T. S. Skerry, from Cashier and Computing Clerk to Computing Clerk; Thos. Stokes, Jr., from Customs Excise Examiner to Express and Postal Computing Clerk.

Quebec

Montreal: P. G. Benoit, from Computing Clerk to Senior Customs Excise Clerk; J. J. R. Berube, from Office Boy to Clerk, Grade 1; J. H. G. Comeau, from Office Boy to Clerk, Grade 1; J. C. A. Boutet, from Office Boy to Clerk, Grade 1; J. P. A. Clermont, from Office Boy to Clerk, Grade 1; Z. Feinholtz, from Office Boy to Clerk, Grade 1; A. Flaumenbaum, from Office Bay to Clerk, Grade 1; J. V. M. R. Girardin, from Office Boy to Clerk, Grade 1; C. Lurie, from Office Boy to Clerk, Grade 1; J. E. L. Rathe, from Office Boy to Clerk, Grade 1; J. F. R. B. Teasdale, from Office Boy to Clerk, Grade 1; G. W. Wallace, from Office Boy to Clerk, Grade 1; W. J. Warnock, from Office Boy to Clerk, Grade 1.

Ontario

Fort Erie: W. G. Stamp, from Customs Appraiser to Collector of Customs and Excise, Grade 5 Port.

Hamilton: H. A. Quinney, from Customs Excise Examiner to Special Exciseman, Grade 1.

Toronto: J. R. Brown, from Customs Express and postal Cashier to Computing Clerk; J. J. Delaney, from Assistant Customs Appraiser to Customs Appraiser (Divisional); R. C. Evis, from Office Boy to Clerk, Grade 1; E. Marinett, from Office Boy to

Clerk, Grade 1; R. C. Meader, from Office Boy to Clerk, Grade 1; N. F. Phelan, from Office Boy to Clerk, Grade 1; W. F. Robinson, from Office Boy to Clerk, Grade 1; William Sharpe, from Office Boy to Clerk, Grade 1; L. F. Swift, from Office Boy to Clerk, Grade 1; J. Thomson, from Office Boy to Clerk, Grade 1; R. C. Wilson, from Office Boy to Clerk, Grade 1.

Manitoba

Emerson: Leonard Beer, from Customs Excise Examiner to Cashier and Computing Clerk.

Alberta

Calgary: D. R. Bell, from Computing Clerk to Assistant Customs Appraiser.

British Columbia

Cranbrook: James Davidson, from Customs Excise Examiner to Cashier and Computing Clerk.

New Westminster: J. B. Fisher, from Cashier and Computing Clerk to Assistant Customs Appraiser.

New Westminster (Pacific Highway): A. K. Westland, from Senior Customs Excise Examiner to Sub-Collector of Customs and Excise, Grade 2.

Trail: T. F. H. Padberg, from Customs Excise Examiner to Collector of Customs and Excise, Grade 1 Port.

Vancouver: R. C. T. Downie, from Office Boy to Clerk, Grade 1; L. G. Hodge, from Office Boy to Clerk, Grade 1; W. H. Knights, from Office Boy to Clerk, Grade 1; R. L. Link, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2; P. H. Lowes, from Office Boy to Clerk, Grade 1; H. F. McAfee, from Office Boy to Clerk, Grade 1; A. U. Purves, from Office Boy to Clerk, Grade 1; T. J. Taylor, from Office Boy to Clerk, Grade 1; J. H. R. Willett, from Office Boy to Clerk, Grade 1.

Administrative

A. A. Ellement, from Examiner of Refund Claims to Principal Clerk; H. G. Fellows, from Clerk, Grade 4,, to Principal Clerk; D. W. McDonald, from Clerk, Grade 3, to Clerk, Grade 4; J. L. Rattey, from Principal Clerk to Head Clerk; T. W. Robertson, from Clerk, Grade 3, to Clerk, Grade 4; T. W. Sword, from Office Boy to Clerk, Grade 1; L. H. Taylor, from Assistant Secretary, Customs Division, to Secretary, Customs Division.

PROMOTION AND TRANSFER

Ontario

I. M. Cassel, from Express and Postal Computing Clerk, Kitchener, to Sub-Collector of Customs and Excise, Grade 2 Outport, Kitchener (Waterloo).

TRANSFERS

Ontario

G. W. Robertson, from Customs Excise Clerk, Toronto (West Toronto), to Customs Excise Clerk, Toronto.

British Columbia

O. E. S. McNames, from Special Exciseman, Grade 2, New Westminster, to Special Exciseman, Grade 2, Vancouver.

Quebec

T. L. Guay, from Customs Excise Examiner, Quebec, to Customs Excise Clerk, Montreal.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the nine months of the fiscal year December, 1936, and December, 1937. (Decrease marked *.)

Districts	1936-37	1937-38	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	641,334 71	842,673 84	201,339 13
Halifax........	1,198,248 46	1,468,393 42	270,144 96
Saint John....	853,391 27	1,025,532 06	172,140 79
Quebec.........	1,145,910 82	1,338,181 89	192,271 07
Montreal......	24,261,805 01	28,763,132 89	4,501,327 88
Ottawa........	7,629,368 73	7,197,265 88	*432,102 85
Kingston......	322,471 81	262,163 50	*60,308 31
Belleville.....	426,656 38	573,372 45	146,716 07
Toronto........	30,922,526 35	36,609,757 58	5,687,231 23
Hamilton.....	5,692,500 42	6,792,214 74	1,099,714 32
London.......	8,128,636 43	9,304,060 67	1,175,424 24
Fort William..	241,020 96	331,183 29	90,162 33
Winnipeg......	2,180,547 70	2,654,509 34	473,961 64
Regina........	227,603 91	293,526 48	65,922 57
Saskatoon.....	129,278 99	194,708 91	65,429 92
Calgary.......	1,117,673 30	1,128,907 95	11,234 65
Edmonton....	378,448 29	434,224 27	55,775 98
Vancouver....	6,080,228 74	8,150,748 68	2,070,519 94
Yukon........	22,488 69	26,274 69	3,786 00
Total.....	91,600,140 97	107,390,832 53	15,790,691 56

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF DECEMBER 1936 AND 1937

—	1936	1937	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	7,656,246 55	8,038,585 47		
Less Refunds and Drawbacks	525,935 84	856,859 74		
Net	7,130,310 71	7,181,725 73	51,415 02	....
Excise Taxes	14,420,585 08	16,810,616 95		
Less Refunds and Drawbacks	286,349 84	326,901 16		
Net	14,134,235 24	16,483,715 79	2,349,480 55	....
Excise Duties	3,973,644 20	4,783,935 25		
Less Refunds and Drawbacks	26,263 94	27,075 99		
Net	3,947,380 26	4,756,859 26	809,479 00	....
Sundry Collections	66,996 82	65,659 23		
Less Refunds	70 13	50		
Net	66,926 69	65,658 73	....	1,267 96
Net Totals	25,278,852 90	28,487,959 51	3,210,374 57	1,267 96
Net Increase	....	....	3,209,106 61	....

TOTALS FOR NINE MONTHS

	1936-37	1937-38	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	68,083,250 69	80,467,615 05		
Less Refunds and Drawbacks	6,572,885 02	7,236,874 87		
Net	61,510,365 67	73,230,740 18	11,720,374 51	....
Excise Taxes	111,110,657 74	139,069,166 39		
Less Refunds and Drawbacks	2,479,218 61	2,725,485 39		
Net	108,631,439 13	136,343,681 00	27,712,241 87	....
Excise Duties	36,277,459 47	42,129,701 42		
Less Refunds and Drawbacks	392,760 88	380,534 37		
Net	35,884,698 59	41,749,167 05	5,864,468 46	....
Sundry Collections	533,695 40	605,324 26		
Less Refunds	524 57	476 03		
Net	533,170 83	604,848 23	71,677 40	....
Net Totals	206,559,674 22	251,928,436 46	45,368,762 24	....
Net Increase	....	....	45,368,762 24	....

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF DECEMBER, 1936 AND 1937

—	December 1936	December 1937	Increase	Decrease
	$ cts.	$ cts.	$ cts.	$ cts.
Net Collections	3,852,100 34	4,953,726 23	1,101,625 89	....

TOTALS FOR NINE MONTHS

—	1936-37	1937-38	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	91,600,140 97	107,390,832 53	15,790,691 56	....

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN EXPORT TRADE DURING THE MONTH OF DECEMBER, AND THE NINE MONTHS ENDED DECEMBER, 1936 AND 1937

—	December, 1936		December, 1937	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		98,074,320		77,681,780
Total Exports (Foreign Produce)		1,332,345		804,219
Principal Items of Exports—				
Wheat ... Bush.	20,427,916	22,893,086	6,636,261	8,155,138
Wheat flour ... Brls.	475,282	2,362,644	337,678	1,966,283
Fish ... Cwt.	387,710	2,101,096	393,928	2,396,518
Furs ... $		3,275,789		1,470,597
Meats ... Cwt.	312,604	3,917,974	226,029	3,351,011
Cheese ... Cwt.	61,698	888,944	27,783	412,054
Planks and boards ... M ft.	184,104	4,000,780	133,294	3,090,659
Wood pulp ... Cwt.	1,190,976	2,604,040	1,287,733	3,360,293
Newsprint ... Cwt.	5,724,659	9,949,968	6,174,832	11,247,263
Automobiles and parts ... $		1,791,111		1,551,669
Copper, partially manufactured ... Cwt.	344,534	3,303,611	353,340	3,786,697
Nickel, unmanufactured ... $		4,069,485		5,021,717

—	Nine months ended December, 1936		Nine months ended December, 1937	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		815,821,725		854,364,470
Total Exports (Foreign Produce)		9,956,256		11,661,803
Principal Items of Exports—				
Wheat ... Bush.	208,096,856	198,230,508	76,108,684	99,209,078
Wheat flour ... Brls.	3,718,882	15,906,510	3,034,889	18,191,967
Fish ... Cwt.	2,604,471	18,773,449	2,586,602	20,789,271
Furs ... $		9,558,057		7,737,092
Meats ... Cwt.	1,817,753	25,431,468	2,080,597	31,478,328
Cheese ... Cwt.	780,983	10,832,346	863,145	12,658,133
Planks and boards ... M ft.	1,458,205	30,581,337	1,431,746	35,745,667
Wood pulp ... Cwt.	11,472,905	23,915,090	13,095,202	32,520,584
Newsprint ... Cwt.	47,351,261	82,250,922	53,556,345	98,540,886
Automobiles and parts ... $		15,167,523		19,621,489
Copper, partially manufactured ... Cwt.	3,236,293	28,523,643	3,420,551	44,336,725
Nickel, unmanufactured ... $		31,655,457		44,686,480

Gold held under earmark at the Bank of Canada:

	Fine Oz.
Net increase, month of December, 1937	76,211·809
Net increase, nine months ended December, 1937	376,507·876

The National Revenue Review

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February, 1938

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No. 5

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Department of National Revenue

Minister of National Revenue
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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Keeping Out Indecent Publications

IT has been the practice at the end of each year, to give in the REVIEW some details regarding the efforts put forth by the Department to prevent the importation into Canada of immoral or indecent books, magazines and other publications, obscene photographs and novelties. Much material of this kind is intercepted by Collectors and other officers of Customs, and close co-operation has been maintained by them with the official Examiner of Publications at headquarters, whose duty it is to pass upon all such books, magazines and other goods of a doubtful character.

During the past calendar year several publications were prohibited importation by official memorandum, and many other shipments were either seized or ordered to be returned to exporters in the country of origin.

Before dealing with the work which has been accomplished during the past calendar year it might be well to allude to the powers of the Department in what is commonly referred to as "censorship." The subject has been dealt with in the REVIEW on other occasions, but misunderstanding apparently prevails.

It is repeated once more that censorship is not a new thing, and the power to prevent importation of treasonable or seditious, or immoral or indecent publications has existed in all tariffs since Confederation, and the tariff schedules of some of the provinces prior to 1867 contained similar power.

The authority which has been outlined on previous occasions is as follows:—

Item 1201, Schedule C of the Customs Tariff, classifies as prohibited goods: "Books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character."

Section 13 of the Customs Tariff Act reads: "The importation into Canada of any goods enumerated, described or referred to in Schedule C to this Act is prohibited; and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed or otherwise dealt with as the Minister directs; and any persons importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding two hundred dollars."

Letters are received in the Department frequently regarding the methods employed to intercept the importation of immoral or indecent publications. Constant scrutiny by Collectors of Customs of importations of books and other publications results in sample copies representing such importations being forwarded to headquarters for the attention of the Examiner.

Many organizations and individuals also draw attention to books and periodicals which they regard as being undesirable.

During the calendar year 1937 the Examiner of Publications received 1,330 letters regarding alleged treasonable or seditious, or immoral or indecent publications. Individual books and magazines of an alleged immoral or indecent character submitted for reading and examination numbered 856, the total number of such publications contained in shipments being 129,583. Of the 856 alleged immoral or indecent books and other publications, 35 individual titles were officially prohibited by memoranda sent to Collectors. Many others were not permitted delivery. It may be explained that a Memorandum is sent to Collectors only when a book or magazine is likely to have a wide general circulation. Books, magazines, photographs and novelties which are obviously indecent are ordered to be seized or exported, and no memorandum is issued, as in the majority of cases their importation is not likely to be of a general character.

A Thousand Letters a Day

OVER one thousand letters passed through the Records Branch at headquarters every working day during 1937, an average of 450 being received and of 600 sent out. A total of 132,606 letters poured into the branch last year, 93,663 of these relating to Customs matters and 38,943 to Excise, while outgoing letters numbered 181,300, made up of Customs and staff 134,870, Excise 28,690, sales tax 17,740. Compared with 1936 totals letters received dropped by 3,384, while those sent out increased by 6,075; the 1936 daily average incoming and outgoing being 1,037 as against 1,046 for 1937. Increases in outgoing mail were divided as follows: Customs and staff 1,245, Excise 1,190, sales tax 3,640.

On January 1 this year a card index system was installed in the Records Branch. By the old system in effect for the past forty years a daily record of letters was kept in the "Register of Letters Received," and each letter was given a consecutive number. By the new system on a single card is recorded the name and address of the correspondent, the incoming date, the file number and a precis of contents. The letter is then forwarded to the proper officer or branch for reply. On receipt of the reply a record of outgoing date is made on the above mentioned card. In this way a complete record with each correspondent is kept in one place.

R. C. Smith is Chief of the Records Branch.

An Echo of the Christmas Rush

HERE is an echo of the Christmas and New Year's rush. Business handled at the Customs express and postal branches, Montreal, during the month of December last continued on the upgrade, showing gains at all points compared with the same month a year ago. Collections at the express branch amounted to $179,649, an increase of $12,148, while packages received numbered 17,848, increase 1,090, entries 2,645, increase 179. Postal branch collections totalled $84,390, a gain of $6,487; parcels received 31,238, increase $2,444; parcels cleared 30,665, increase 2,416; entries 2,328, increase 142.

The volume of December business last year at the Toronto postal and express branches was lighter than that handled in December, 1936, as the following figures show:

Postal branch—collections $69,686, decrease $2,246; packages received $35,400, decrease 1,390; packages delivered 34,031, increase 1,031; entries 2,960, decrease 19: Express branch—collections $203,030, decrease $22,092; packages received 20,707, decrease 11,482; entries 3,811, decrease 143.

Departmental Rulings

FOUR Chuck Rotary Capper from the U.S. Bottlers Machinery Co., Chicago, Ill., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor-Item 445g.

Automatic Batch Spinner, as illustrated and described in the folder of Equipment Engineers, New York, designed for the manufacture of filled and artistically striped candy, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

The 2⅝-inch by 54-inch eleven roll straightening machine, per illustration, from the Waterbury Farrel Foundry and Machine Co., Waterbury, Conn., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

" U.S." Invincible Grain Blower, per illustration, manufactured by the U.S. Wind Engine and Pump Co., Batavia, Ill., for use in loading grain either into granaries or into railway cars for transportation, at the present time is held to be of a class or kind made in Canada. Twenty-five per cent ad valorem, Item 427, under the Canada-United States Trade Agreement.

Model " 513-C " Bostitch Wire Stitcher, per illustration, a power operated wire stitching machine designed for fastening fibre, fabrics and other materials to sheet steel up to ·050 inch thick, may be admitted under the extract in tariff item 427 of the Canada-United States Trade Agreement under the provision therein for " wire stitchers and staplers " at 5 per cent ad valorem. Motor—Item 445g.

"Linley " Noiseless Rotary Rivet Spinning Machines with countershaft drives and the " Linley " Noiseless Rotary Rivet Spinning Machines, with vertical motor drives, per illustrations, manufactured by Linley Brothers Co., Bridgeport, Conn., at the present time are held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motors—Item 445g.

Changes in List of Customs-Excise Ports

Andover, N.B., formerly treated as part of the outport of Aroostook Junction, N.B., established as an outport and warehousing port under the survey of the port of Woodstock, N.B., effective from 1st February, 1938.

Richmond Road, N.B., a preventive station under the survey of the port of Woodstock, N.B., established as an outport and warehousing port under the survey of the port of Woodstock, N.B., effective from 1st February, 1938.

Cantic, P.Q., an outport and warehousing port under the survey of the port of St. Johns, Que., closed as from 1st April, 1938.

Henrysburg, P.Q., an outport and warehousing port under the survey of the port of St. Johns, Que., closed from 1st April, 1938.

Lacolle, P.Q., an outport and warehousing port under the survey of the port of St. Johns, Que., established as a port and warehousing port, effective from 1st April, 1938.

Roxham Road, P.Q., a preventive station under the survey of the port of St. Johns, Que., closed from 1st April, 1938.

Souris, P.E.I., an outport under the survey of the port of Charlottetown, Prince Edward Island, closed as from 1st February, 1938.

Passover Bread

COLLECTORS have been informed that by Order in Council (P.C. 32/31) dated the 5th January, 1938, authority is granted for the remission of Customs duty, sales and special excise taxes on Passover Bread or Matzos and the following Matzo products:—

Whole wheat matzos, hygienic matzos, thin matzos, egg matzos, matzo crackers, whole wheat matzo crackers, matzo meal, matzo cake meal, matzo farfel, matzo whole wheat meal, matzo cereal, hygienic matzo crackers, passover vinegar, imported for use during the coming Passover Season and entered at Customs from the 9th day of February to the 23rd day of April, 1938, both days inclusive, under regulations established by the Minister.

This memorandum cancels and supersedes Memorandum Series D No. 25 (1937).

The One Hundred Dollar Exemption

UNDER the one hundred dollars exemption clause provided in the Customs Tariff, returning Canadian tourists brought in dutiable goods to the value of $6,016,872 during the nine months period from April 1 to December 31, 1937. Of this amount $5,263,012 represented goods from the United States, leaving $753,860 coming from all other countries. This duty free "baggage" is classified under seven items including one for miscellaneous commodities, the clothing item being by far the largest with a value of $2,847,693 from all countries, and from the United States alone $2,490,831. Under furniture and household appliances goods valued at $584,641 were entered duty free, $546,474 coming from the States. Next in line were boots and shoes, amounting in value to $552,536, with $529,717 from the States. Radios totalled up to $502,282, with $499,827 coming from across the border, while automobile accessories totalled $84,374 with $84,264 from across the line, and automobile tires and tubes $78,030 with $77,587 coming from the United States. Items classified as miscellaneous commodities brought in from all countries amounted in value to $1,367,316, and from the United States alone to $1,034,312.

During the month of December last goods were brought in under the exemption clause to the value of $442,817. This compares with $305,162 for December, 1936, a difference of $137,655. Of these totals goods from the United States were valued at $426,449 and $280,532 respectively. Values in detail for December, 1937, representing goods brought in from all countries, with totals from the United states in brackets, were: clothing $179,179 ($171,416), radios $54,437 ($54,389), furniture and household appliances $53,384 ($51,023), boots and shoes $30,080 ($29,610), automobile accessories $8,269 ($8,244), automobile tires and tubes $5,147 ($5,132), miscellaneous commodities $112,321 ($106,635).

Tariff Change by Order in Council

BY Order in Council (P.C. 3206), dated the 29th December, 1937, passed under the authority of Section 284 of the Customs Act, the following regulation is made and established:

Regulation. The undermentioned product, when imported for the purpose specified, is hereby accorded, for the period named, the tariff treatment hereunder indicated,—

Coal-tar benzol, when imported by refiners of crude petroleum, for use only in blending with gasoline wholly produced in Canada:

From January 1, 1938, to April 30, 1938:

British Preferential Tariff, free; Intermediate Tariff, 10 p.c.; General Tariff, 20 p.c. (To be designated as Tariff Item No. 827).

Export Licences—Gold Coin or Bullion

REFERRING to Departmental Memorandum Series D No. 2, and Supplements, setting forth the regulations, as amended, providing for the prohibition of the exportation of gold, whether in the form of coin or bullion, except under licence by the Minister of Finance, Collectors are now advised that by Order in Council (P.C. 3124) of the 18th December, 1937, it is provided that these regulations shall remain in force until the 31st December, 1938, unless sooner rescinded by Order in Council.

Canada's Gold Production

CANADIAN gold production continued its forward march during 1937, when the output, which includes the gold bullion from gold mines, gold in blister copper produced in Canadian smelters and gold in ores exported, passed the four million mark for the first time. Preliminary estimates place the 1937 output at 4,054,799 fine ounces which, when valued at $34.99, the average price for the year in Canadian funds, amounted to $141,877,000, a gain of $10,500,000 over 1936.

Increased production was recorded in all provinces except Alberta and Yukon Territory, and near the close of the year Canadian mines were producing gold at the rate of $400,000 a day. The long established mines maintained their outputs and production from the younger properties continued to increase. About fifteen new properties entered production during the year.

Entry of New Zealand Butter

THE Department of National Revenue has announced that a quantity of New Zealand butter, not exceeding 25,000 boxes, will be permitted entry subject to remission of the currency dumping duty. It is possible that an amount in excess of this quantity will be imported, and in order that all purchasers may be treated alike, remission of the dumping duty on the 25,000 boxes will be pro rated to the total quantity bona fide purchased prior to the 1st February and imported between the 1st January and the 1st April. No refunds will be considered for importations which are not bought on firm orders placed prior to the 1st February, 1938, and entered for consumption prior to the 1st April, 1938.

Domestic Exports to United States

THE year 1937 witnessed a marked increase in the value of Canada's domestic exports to the United States as compared with 1936, the value being $459,713,646 as compared with $406,664,567, an increase of $53,048,979. The value of commodities affected by the Canada-United States trade agreement was $256,678,638 as compared with $216,808,892, a gain of $39,869,746. The value of all Canadian commodities exported to the United States during December was $28,212,371 compared with $39,671,895 a year ago; commodities exported under the agreement during the latest month were appraised at $19,292,664 compared with $22,145,642.

Newsprint paper was far in advance of any other commodity exported to the United States under the agreement, with a value of $105,699,202 as compared with $83,545,931 in 1936. Wood pulp was next with a value of $32,764,641 compared with $26,504,449, whiskey $20,655,082 compared with $22,028,849. The number of cattle sent to the United States was 296,155 valued at $13,553,064 compared with 232,500 worth $8,606,149; softwood planks and boards $13,209,574 compared with $11,284,090; pulpwood $11,437,463 compared with $8,141,231; shingles $5,998,521 compared with $6,027,596; asbestos $5,347,488 compared with $4,052,187;

artificial crude abrasives $5,238,546 compared with $4,033,761; cyanamid $3,003,831 compared with $2,586,198; asbestos sand and waste $2,913,183 compared with $2,350,527.

Other leading commodities affected by the agreement were as follows, with figures for the calendar year 1936 in brackets: nickel in matte or speiss, $2,545,000 ($2,206,013); fresh lobsters, $2,438,400 ($2,100,742); hardwood planks and boards $2,172,227 ($1,457,093); bran, shorts and middlings, $2,171,719 ($3,861,961); acetic acid $1,727,055 ($1,549,049); whitefish, $1,605,801; ($1,458,827); mink skins, $1,151,081 ($2,152,363); logs $1,526,777 ($790,937); horses, 10,295 head at $1,309,535 (17,358 at $2,096,754); laths, $1,004,816 ($930,895).

Hay, $955,109 ($479,505); alfalfa clover seed, $826,507 ($216,371); poultry, $833,253 ($195,782); crude gypsum $851,518 ($645,728); ploughs and parts $736,234 ($540,385); turnips, $779,416 ($785,174); certified seed potatoes, $766,688 ($1,177,383); maple sugar, $508,408 ($1,289,776); lake trout $552,565 ($467,190); salmon, $548,035 ($707,964); beaver skins $610,277 ($507,188); cheese, $727,456 ($1,579,873); smelts, $541,319 ($819,655); halibut $454,999 ($418,496).

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of December, 1936, and December, 1937:—

December, 1937, spirits potable, $1,355,153; December, 1936, $1,162,942. December, 1937, spirits, non potable, $54,042; December, 1936, $47,673. December, 1937, validation fee, $94,006; December, 1936, $153,061. December, 1937, malt, $606,318; December, 1936, $511,226. December, 1937, beer, $26,408; December, 1936, $35,291. December, 1937, malt syrup $6,303; December, 1936, $11,530. December, 1937, cigars, $39,642; December, 1936, $29,472. December, 1937, cigarettes, $2,159,025; December, 1936, $1,741,967. December, 1937, manufactured tobacco, $376,754; December, 1936, $343,354. December, 1937, licences, $9; December, 1936, $114. December, 1937, total, $4,717,664; December, 1936, $4,034,635.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of December, 1936, and December, 1937:—

December, 1937, tobacco, cut, 1,532,468 pounds; December, 1936, 1,359,242 pounds. December, 1937, tobacco, plug, 283,552½ pounds; December, 1936, 295.077 pounds. December, 1937, snuff, 67,252 pounds; December, 1936, 62,348 pounds. December, 1937, cigarettes, number 539,619,930; December, 1936, 435,425.023. December, 1937, cigars, number 12.957.650; December, 1936, 9.687.671. December, 1937, foreign raw leaf tobacco, 386,606 pounds; December, 1936, 393,111 pounds.

Domestic Exports During Calendar Year

CANADA'S domestic exports during the calendar year 1937 increased substantially over those of 1936, the total being $1,099,724,651 compared with $1,015,205,435. The total in 1935 was $825,284,114. Domestic exports to the United States were worth $459,713,546 compared with $406,664,567 in 1936, and to the United Kingdom $404,524,876 compared with $399,830,985.

Re Australian Trade Agreement, 1931

BY Order in Council (P.C. 3053), dated the 10th December, 1937, as amended by Order in Council (P.C. 91), dated the 12th January, 1938, passed under the authority of Section 4 of the Australian Trade Agreement Act, 1931, and Section 11 of the Customs Tariff, it is ordered that the Tariff advantages conceded in Article 1 of the Australian Trade Agreement, 1931, shall apply, effective on and after the 1st October, 1937, in the special cases where goods are shipped from Australia to Canada on a through bill of lading and the Australian Government certifies that direct shipment to Canada of such goods is not reasonably practicable.

A Hundred Years Ago

ACCORDING to some old minutes of the Councils of the Red River Colony and the Northern Department of Rupert's Land, written between 1830 and 1843, which the *Editor* noted recently, the Governor and Council of each district encountered many difficulties in their dealings with the Indians, the chief source of trouble being the trade in intoxicating liquor. Drastic laws were enacted which forbade " any person without distinction of race to supply or sell to any person popularly known as an Indian, or to any member of an Indian nation, the means of intoxication." A schedule of fines on conviction before a Petty Court on the oath of one or more witnesses was drawn up as follows:—

> Two pounds for furnishing any brewing utensils, the fine to go to the informer.
>
> Three pounds for furnishing malt, the fine to go to the informer.
>
> Five pounds for furnishing beer or any fermented liquor, the fine to go to the informer.
>
> Ten pounds for furnishing distilled spirits or any other immediate cause of intoxication than fermented liquors, half the fine to go to the informer.
>
> In every case the offender after conviction to be imprisoned until the fine is paid.
>
> In addition to these fines the offenders shall make restitution to the Indian of all the equivalent which he may have received if any for such furnishing. Every part of such equivalent not being money itself, being valued for this purpose at prime cost.
>
> If an intoxicated Indian commit or threaten to commit any unprovoked violence, he may be imprisoned in addition to any specified punishment till he prosecute the person who may have been guilty in the matter.
>
> If any person possess, or have possessed, malt or beer or spirit or any other of the above specified means of intoxication in the society or tent of any Indian, he shall be held guilty of furnishing such means of intoxication to Indians.

Two other major difficulties with the Indians arose through their habit of raiding the settlers' cattle and through holding hostile meetings with other Indian tribes within the settlements. Concerning the former the Council of Manitoba petitioned the Council of Assiniboia for help, as follows:—

> In view of the depredations which have been and are being daily committed upon us; and considering the liability that, owing to the scarcity of provisions, these depredations will increase as the season becomes more severe; and moreover, that, on this day by their own confession the Sioux Indians have acknowledged that some members of the tribe did commit the last act of which we now make mention, viz., That on the night of the 13th December an ox was taken from the stable of Messrs. Hay and Sinclair; driven to a Sioux encampment at, or near Lake Manitoba and there butchered. The tracks in the new fallen snow were followed to the vicinity of the said camp by some of the citizens, when dark overtook them and the trail was lost. This makes a certainty of the suspicions heretofore entertained against the Sioux that they are the ones who have stolen so many cattle from this settlement. This council feeling its inability to deal with the matter. . . . . now appeal to your Honourably Body for protection or at least assistance in our need.

With respect to the other difficulty referred to, namely, the protection of the settlement against the meeting of mutually hostile Indian tribes within the settlement the Council expressed its opinion that only a large armed force would be sufficient to keep the peace in such an event and that such a force would cost more than the settlement could afford. It endeavoured to allay the settlers' fears by suggesting that there was no immediate danger of a recurrence of these hostile gatherings but that if the settlement were suddenly threatened every man from a motive of self-preservation would give prompt and cheerful military service. The Council, therefore, confined itself to authorizing a small addition to the strength of the present constabulary force and to pointing out means for making that body more efficient.

Two Old Customs Documents

TWO fine old Customs documents, written in the clear, bold and symmetrical longhand which was usual in those days, and with a jet black ink, probably mixed on the spot, which has lost little of its original lustre, have been received by the *Editor.* The red ink, however, used in underlining, has not weathered the years so well, but has faded. One of the documents, written at Montreal, is dated 1859, the other, written at Kingston, is dated 1870. The older document was prepared by the British and American Express Company of the province of Canada, and reads in part as follows:—

> Whereas the said British and American Express Company are the carriers of packages and parcels coming into this province from foreign countries destined for divers town and places along the several lines of Canadian rail roads, the contents of which packages and parcels are generally unknown to the said company and are unaccompanied by invoices so that the same cannot be duly entered at the first port of entry on the Canadian frontier, and whereas in order to aid and assist the said company in the prosecution of their lawful business so far as could consistently be done, the said company have been allowed hitherto to report the said packages and parcels at the first port of entry and carry them on under manifest to the cities of Montreal and Quebec. then to be entered, if for those cities or forwarded under frontier bonds to other ports:
>
> And whereas the said company in view of the necessity of despatch in the carrying on of the said business, have applied to the Government through the Customs Department, to be allowed to carry the packages to their respective places under manifests subject to such rules and regulations as may be prescribed by the Customs Department:
>
> Now the condition of the foregoing obligation is such that if the said company shall duly and faithfully report all, each and every package imported by them into this province by any of the lines of railroad or by boats or ferries and present a proper and true manifest of the same to the Collector of the first port of entry on the frontier in order that the said package may be duly entered in accordance with the Customs and Revenue laws of the province, before their contents shall go into consumption in the said province, then this obligation to be null and void (the company and two sureties were bonded to the extent of twenty-five thousand dollars), otherwise upon any one wilful breach of the said conditions, the said obligations to remain in full force and virtue.

The second document, neatly transcribed in black and red ink, is of a similar nature wherein the Canadian Express Company, a body politic and corporate under the laws of Canada constitute the American Merchants Union Express Company of the United States the attorney for the said Canadian Express Company, for it and in its name and behalf to manifest all goods and chattels entering Canada at the ports of Clifton, Erie and Windsor, and subsequently at all ports where agents or servants of the American Merchants Union Express Company are placed, to pass Custom House entries and perform and execute all other Custom House business.

COMPARATIVE STATEMENT PREPARED FROM RETURNS SUBMITTED BY COLLECTORS TO THE DEPARTMENT OF NATIONAL REVENUE, OF TOURISTS' AUTOMOBILE STATISTICS, BY PROVINCES, FOR THE CALENDAR YEARS 1936 AND 1937.

1937

Province	48 hours	Not exceeding 60 days	Over 60 days and not exceeding 6 months	Canadian automobiles exported for touring purposes
Nova Scotia	....	2,800	230	201
Prince Edward Island	....	....	....	....
New Brunswick	656,376	67,946	42	23,390
Quebec	237,543	338,164	70	181,674
Ontario	2,120,710	827,355	867	273,865
Manitoba	36,661	17,471	20	20,208
Saskatchewan	18,345	6,230	53	11,836
Alberta	15,800	8,750	9	7,549
British Columbia	41,917	114,414	67	237,706
Totals	3,127,352	1,383,130	1,358	756,429

1936

Province	48 hours	Not exceeding 60 days	Over 60 days and not exceeding 6 months	Canadian automobiles exported for touring purposes
Nova Scotia	....	2,424	181	201
Prince Edward Island	....	....	....	1
New Brunswick	558,611	57,984	45	17,200
Quebec	247,620	302.369	40	159,059
Ontario	1,967,623	696,552	852	264,535
Manitoba	30,835	15,168	18	16,879
Saskatchewan	18,019	6,458	54	9,812
Alberta	18,124	7,414	24	6,945
British Columbia	39,433	104,566	109	215,042
Totals	2,880,265	1,192,935	1,323	689,674

* * HERE AND THERE * *

The following advice of Thomas Carlyle may well be followed by officers of National Revenue:—

"Have a purpose in life and having it, throw into your work such strength of mind and muscle as God has given you."

The following tribute by Hon. A. G. Ogilvie, Prime Minister of Tasmania, has been received:—

> During my recent journey through Canada I was particularly pleased with the services rendered me by certain of your Customs officials. The unfailing courtesy of your officials generally was very helpful to me during my travel and I must say that the impression created is that one would be only too pleased to have an opportunity of re-visiting your Dominion. I can only say how very much I appreciated the attention accorded me, and to assure you that I brought back with me most happy memories of my visit to Canada.

Letters of appreciation frequently reach the *Editor*. Here is a typical one from A. W. Erskine of the Hamilton staff, who is also Secretary of the port branch of the Customs and Excise officers' association:—

On behalf of the local officers of the Department and myself, I express our sincere appreciation for the fine work being done by the Review under your guidance, in bringing to all such varied items of interest and instruction, and wishing you continued success not only throughout 1938 but in the years to come. I also wish to express my gratefulness for the privilege of reading and studying the address given by Hon. J. L. Ilsley before the Commerce Club of the University of Toronto which you so thoughtfully printed in the January issue of the Review. I sincerely hope that all within the Department of National Revenue, from coast to coast, will have the opportunity to read it as it is very interesting and enlightening, and no one should miss such an opportunity.

The *Editor* has received from Walter Jordan, Superintendent, Customs Postal Parcels Branch, Winnipeg, the following interesting comments on the recent Christmas season activities. Mr. Jordan writes:—

The nature of Christmas gifts arriving this season did not vary much from that of other years. They comprised jewelry, wearing apparel, toys and games, tobacco in various forms, playing cards and delicacies for the table.

The sensitive nostrils of Customs officers were directed to an unusual aroma, fragrant or otherwise as one's taste might be. The offending object was easily located in the form of a cheese of uncertain age, enclosed in a parcel, and making its presence known in its own particular way.

A lady received from an unknown friend the gift of a gaudily decorated tray, the outstanding colour of which was yellow. An unsigned note, enclosed with the tray read: "I think this tray looks like you, so here it is."

On being asked if the leather jacket enclosed in a parcel was intended for a junior member of the family, a lady replied that it was intended for the boy standing beside her, who happened to be her father, celebrating his 90th birthday that day.

An inscription on a miniature sundial received by an importer at Christmas read: "I Only Mark The Happy Hours." This seems to be an appropriate motto for Customs officers for the coming year.

Under the heading of delicacies, the best chicken on the old homestead down south was roasted and sent to the absent one in Canada. The chicken had taken the first prize for five successive years at the local show back home.

Unfortunately, care is not exercised in packing Christmas gifts, and they frequently arrive in damaged condition. This was demonstrated in the following incident: On opening a package containing gifts for the family, including a can of thick treacle, it was noted that the latter had broken open, saturating the Christmas gifts contained in the package, among these being a toupee and glass eye. Needless to say, the lady clearing the parcel viewed the contents with dismay.

GLIMPSE OF MONTREAL'S SHIPPING SEASON

Freight Tonnage Handled Set High Mark

THE past shipping season at Montreal, according to official statistics, set a high mark in freight tonnage handled, with a slight decrease in the number and tonnage of ocean ships. Overseas vessels inward numbered 1,070, with an aggregate tonnage of 4,338,841, a decrease of 63 vessels and 64,667 tons compared with the previous season, while merchandise tonnage passed the 1936 figures by over 600,000 tons. Gains were recorded in the number of cars handled on the Harbour Board tracks, an increase of 25,000; in crude petroleum oil and gasoline imports which established a new high record of approximately 2,400,000 tons or 600,000,000 gallons, an increase of almost 200,000 tons over the previous year. These imports have increased by about 300 per cent in the past twelve years, ranking now as the third most important harbour traffic movement, and they required the services of approximately 240 ocean-going and 600 canal size tankers during the past season. Tankers plying between Montreal and South American and Gulf of Mexico ports are amongst the largest vessels which enter this harbour.

The heart of Montreal harbour with a view of grain elevator No. 1 in the background. It has a capacity of 4,000,000 bushels, and is connected with elevator No. 2 by conveyer galleries.

Fewer Tramp Steamers

The decrease in ocean shipping was confined to tramp steamers, freighters becoming more difficult to obtain as the season progressed. Also freight rates rose rapidly. Some idea of shipping activities at this port is revealed, however, in the record of 5,864 pilotages for the past navigation season which closed on

December 9. This was an increase of 106 compared with 1936, and of 1,324 compared with 1928 which, until 1935, was the peak year for the port of Montreal. The greater number of pilotages is the more significant in view of the marked decline last season in wheat exports. The official pilotage figures for the past three years, in comparison with the "peak" year of 1928, are as follows: 1928—4,540; 1935—4,703; 1936—5,758; 1937—5,864.

Much Coal Imported

Coal imports, though 300,000 tons short of the 1936 season, reached the substantial total of 3,250,000 tons, the greater part of which, or approximately 1,900,000 tons, coming from Sydney, Nova Scotia. Full coal cargoes of Welsh dropped by 95, Scotch by 14, German by 8, Belgian by 2, while Russian coal imports increased by 20 full cargoes, and Dutch coal increased by two cargoes.

Grain Exports Down

Grain exports were down 5,284,197 bushels compared with 1936 shipments. Wheat, oats, peas and soya beans showed decreases while exports of barley, buckwheat, rye and corn increased. A feature of Montreal Harbour grain activity during the past season was the resumption of United States grain through this port, the total reaching some 10,000,000 bushels. Approximately 25,000,000 bushels of corn, rye, flax, etc., principally from the Argentine and South Africa, were entered at this port. Most of this grain was subsequently re-forwarded to points in the United States.

A total of 8,847 head of cattle was shipped from Montreal, a decrease of 22,862 head compared with the 1936 season, while the number of horses shipped totalled 416, an increase of 108.

Rush at Season's End

Several tramp steamers arrived at Montreal in ballast during the last month of navigation, to load full grain cargoes. This was the first time such an occurrence had taken place since 1928, although for the ten years previous to this date the emphasis at Montreal was distinctly on exports, and for ships to arrive in ballast was a common occurrence. Since 1928, however, while exports have decreased considerably, due to shrinkage in shipments of grain from Canada to Europe, imports through Montreal have increased each year.

Nature of Imports and Exports

The bulk of import and export trade through this port is made up of some twenty commodities, although exports include about 400 items and imports 600 items. Shipments of grain and receipts of coal and oil combined comprise over 60 per cent of the total traffic. Principal imports in recent years have included: petroleum oil and gasoline; coal; Argentine and South African corn, rye and flax; woodpulp; raw sugar; tin plates; molasses; iron and manganese ore; steel sheets; bananas and other raw fruit; dry goods; salt; rubber; sulphur; glass; china clay, etc. Principal exports included: wheat and other grain; flour; automobiles; apples; paper; lumber; cured meats; copper bars; cathodes and rods; woodpulp; cheese; hay; pulpboard; cereals; rubber manufactures; lard; vegetables; catsup; canned goods; asbestos, and agricultural implements.

Many New Freight Ships

A feature of the season was the number of new freighters placed in service on this route by various lines. These are faster than the older boats and have generally the most modern equipment. Several important items of wharf construction were completed during the year, and the extensive Government dredging program begun several years ago was continued. This latter necessitated the enforcement of special navigation rules and regulations under which vessels were prohibited from using parts of the harbour at stated periods. Uniformly high water levels in Montreal Harbour and the St. Lawrence ship channel throughout the navigation season assured ample water at all times for the loading of full cargoes.

CANADIAN TOBACCO POPULAR

Canadian flue-cured tobacco on the British market competes primarily with that produced in the United States and Southern Rhodesia. Prices received for Canadian tobacco compare favourably with those paid for American leaf and have been consistently higher than those paid for Rhodesian tobacco.

A REVIEW OF CANADA'S INCREASING TRADE

Countries With Which Dominion Did Business

HERE is a glimpse of Canada's mounting trade. According to a report compiled by the Customs Statistical Branch of the Department, exports during the past fiscal year, amounting in value to $1,074,244,220, exceeded the previous fiscal year by $211,772,144, and were the heaviest since 1930. A statement of exports by countries shows the United States as the principal buyer of Canadian goods, exports to that country amounting to $446,089,317, while the United Kingdom was the second largest buyer, exports to that country totalling $409,020,661. Other countries to which exports were heavy last year were: Australia $26,986,343, China and Japan $26,564,376, Belgium $23,463,561, South America $13,836,107, West Indies $13,166,490, France $11,765,873, Netherlands $10,962,138, Newfoundland $7,996,778, Germany $7,888,033, Italy $4,658,172, Portugal $165,882, Spain $178,408, other countries $71,502,081.

Classification of Imports

Imports entered for home consumption, which amounted to $671,875,566 in the past fiscal year, were classified according to countries as follows: United States $394,419,012, United Kingdom $129,524,098, South America $28,126,879, West Indies $14,340,579, Germany $11,683,528, China and Japan $9,071,743, Belgium $6,695,533, France $6,454,161, Netherlands $4,252,461, Switzerland $2,701,255, Newfoundland $2,162,223, Italy $1,722,424, Spain $1,151,253, Portugal $270,206, other countries $59,300,211.

The province of Quebec had the heaviest export trade last year compared with other provinces of the Dominion, with a total value of $430,043,015. Ontario was second with exports totalling $296,382,743, while British Columbia was third with exports totalling $161,288,981. Export totals for the remaining provinces were as follows: New Brunswick $79,818,915, Nova Scotia $77,580,182, Manitoba $18,100,670, Saskatchewan $7,676,596, Alberta $1,498,144, Prince Edward Island $1,262,912, Yukon $592,062.

Ontario Led in Imports

The leading province according to imports entered for home consumption was Ontario with a total of $330,492,056, with Quebec second with a total of $202,027,078. British Columbia's import trade was valued at $56,816,055, Manitoba's at $21,715,012, that of Nova Scotia at $21,658,469, New Brunswick at $16,094,784, Alberta at $12,797,422, Saskatchewan at $9,133,504, Prince Edward Island at $758,929, Yukon at $365,886.

Where Little Trade was Done

Some countries in the British Empire did very little trade with Canada during the past fiscal year. Of these Gambia shipped to the Dominion just six dollars worth of goods, but imported goods valued at $37,406. Gibraltar exported nothing to this country but her Canadian imports amounted to $15,215. British West Africa, other, likewise exported nothing to Canada, while her imports were valued at $152. Canada's imports from Aden reached a total of just $490, from British Oceania, other, $475, and from Malta $669.

Other countries in far corners of the world with which Canada had little trade were: Afghanistan, imports nil, exports $98; Albania, imports $621, exports $828; Bulgaria, imports $1,960, exports $2,745; Iceland, imports $558, exports $19,943; Korea, imports $500, exports $2,479; Liberia, imports nil, exports $14,325; Tripoli, imports $70, exports nil.

Canada's imports from Nicaragua amounted to just $140, while exports to Hungary totalled just $4,088, to Lithuania $1,120, to Paraguay $6,401, to Portuguese Asia $33, to Turkey $6,723, to Guam, Tuluita and Wake Islands $1,418, to Esthonia $5,925, to Canary Islands $7,483, to Abyssinia $358.

CANADA FLOUR FOR JAMAICA

Canada is the chief supplier of flour to Jamaica. For the first nine months of 1937 Canada contributed 155,607 bags of 196 pounds each, compared with 74,410 bags from Great Britain; 29,168 bags from Australia, and 3,316 bags from the United States.

CANAL TRAFFIC DURING 1937

Total freight passed through the Canadian and United States locks of the Sault Ste. Marie canals during the past season amounted to 87,634,099 tons, which was exceeded only in 1916, 1917, 1923 and 1929. This traffic is dominated by down-bound iron ore and up-bound soft coal which amounted to 65,575,278 tons and 12,856,230, respectively. The iron ore tonnage was a new high record, the previous high being 64,917,703 in 1929. Wheat shipments were the smallest since 1919 and were 28 per cent below 1936 figures; the total in 1937 was 3,516,882 tons.

A new high record was established on the Welland Ship canal, total freight rising to 11,750,902 tons as against 10,436,803 in 1936, the previous record. A number of commodities showed fairly large decreases but these were more than offset by increases in soft coal to 3,877,823 tons from 3,146,652; corn to 851,354 tons from 157,855; iron ore to 909,180 tons from 674,345; barley to 334,157 from 204,986; petroleum and other oils to 470,799 tons from 358,432; rye to 119,361 tons from 41,056; iron, pig and bloom to 84,448 tons from 11,588; sand, gravel and stone to 108,953 tons from 48,830; flaxseed to 100,958 tons from 50,659; with smaller increases in other commodities. The large decreases included wheat, wood pulp, coke, flour, gasoline, pulpwood and sugar.

A high record was set up also on the St. Lawrence canals with 9,073,302 tons of freight which was 661,760 tons or eight per cent above the record made in 1928. The commodities showing the greatest change during the season were as follows, with figures for 1936 in brackets: corn, 937,306 tons (221,433); barley, 291,981 (162,475); rye, 110,016 (37,006); flaxseed, 94,972 (53,306); wheat, 1,762,631 (2,375,807); flour 102,886 (162,738); soft coal, 1,584,464 (1,067,462); gasoline, 550,640 (466,989); iron, pig and bloom, 52,118 (250); iron and steel, 130,547 (78,929); coke, 148,294 (101,785).

The Ottawa canal showed an increase over 1936 of 87,585 tons of freight to 349,078; the Rideau, 877 tons to 16,481; the Chambly, 44,013 to 123,744; and the St. Peter's a gain of 23,695 tons to 79,952. Decreases were recorded as follows: Trent Canals, 21,699 tons to 2,348; Murray, 2,541 tons to 2,365; St. Andrews, 9,501 to 13,714.

OVERSEAS EXPORT CLEARANCES OF WHEAT

Overseas export clearances of wheat during the week ended January 15 amounted to 1,156,343 bushels as compared with 2,244,109 in the corresponding week last year. Imports of Canadian wheat into the United States for consumption during the latest week totalled 2,000 bushels compared with 992,000 a year ago. Overseas clearances from August 1 to January 14 amounted to 44,957,953 bushels compared with 89,213,226 in the corresponding period of the previous crop year; imports into the United States were 1,949,426 bushels compared with 29,352,847.

Overseas clearances during the week of January 14 follow, with figures for 1936 in brackets: Saint John, 717,677 (414,936) bushels; Vancouver-New Westminster, 270,426 (1,178,230); United States ports, 168,000 (339,255); Montreal, 240 (240); Halifax, nil (311,448). August 1-January 14: Montreal, 22,542,088 (28,681,955); United States ports, 8,541,253 (11,750,896); Vancouver-New Westminster, 5,292,234 (21,498,969); Saint John, 4,244,160 (2,808,395); Sorel, 2,476,038 (12,076,571); Prince Rupert, 619,061 (562,613); Churchill, 603,982 (4,293,501); Three Rivers, 420,809 (4,519,728); Fort William and Port Arthur, 114,374 (407,578); Halifax, 103,954 (614,948); Quebec, nil (1,998,072).

IMPORTS OF PETROLEUM

Imports of crude petroleum in October last amounted to 58,839,605 gallons, of which 23,156,639 came from the United States, 18,129,234 from Colombia, 11,465,799 from Venezuela, and 6,087,933 from Peru. The October imports were not much more than one-third of those of the previous month and October last year. Imports of natural casinghead gasoline amounted to 4,629,519 gallons compared with 6,345,224 in September and 6,033,478 a year ago.

NEWS AND COMMENT

Miss Alice L. Wickwire, M.A.,
Appointed Private Secretary to the Hon. J. L. Ilsley, Minister of National Revenue.

Ottawa: The position of Assistant Private Secretary to Hon. J. L. Ilsley, formerly held by Miss A. L. Wickwire, now Private Secretary, has been filled by the appointment of Mr. Sidney P. Wheelock, of Wolfville, N.S. Mr. Wheelock is a graduate of Acadia University and was selected as Rhodes Scholar from Nova Scotia in 1934. He graduated from Oxford last spring with the degree of Bachelor of Arts.

Hamilton, Ont.: The annual banquet and election of officers of the Hamilton branch, Customs and Excise officers' association, was held recently, with F. M. Mingay, president of the branch, presiding, assisted by H. A. Quinney, vice-president.

A. C. Savage, of Toronto, national president of the association, spoke on matters affecting Customs and Excise officers in the Dominion of Canada. A. O'Dell acted as chairman for the election of officers, assisted by G. W. Burkholder as teller and A. Hackbusch and C. Catchpole, scrutineers. The following were elected: H. A. Quinney, president (acclamation); A. E. Wright, vice-president; A. Erskine, secretary (acclamation); F. J. McCallum, treasurer; executive committee, F. J. Quinn, T. Gant, T. W. Tennant, T. Smith; convention delegate, B. W. Hillmer; alternate, R. N. Leask; auditors, P. E. Mills, R. N. Leask.

Saint John, N.B.: Cargo tonnage through the port of Saint John during 1937 was the highest in the last 10 years, according to figures released by the port manager.

Total tonnage for the year, incoming and outgoing, was placed at 2,018,412 tons, as compared with 1,724,361 tons in 1936. December tonnage exceeded that of the same month in 1936 by nearly 100,000 tons, totalling 372,209 tons.

Montreal: One hundred and fifty aeroplanes, carrying in all 311 passengers, reported through the Customs Air Harbour, St. Hubert, Quebec, during the month of December last. This shows an increase of 100 in the number of planes and of 175 in the number of passengers carried compared with totals for December, 1936. Pieces of baggage handled numbered inward 170, increase 104, outward 185, increase 49; express parcels inward 24, increase 12, outward 12, increase 6; bags of mail inward 461, increase 108, weight 8,360 pounds, increase 184 pounds, outward 262, increase 72, weight 4,728 pounds, increase 990 pounds. The value of importations was $54,069 compared with $895 a year ago. Flights cancelled owing to weather conditions numbered inward 21 as against 8 for the previous December, outward 15 compared with 8.

Niagara Falls: The volume of December, 1937, automobile traffic through the port of Niagara Falls fell short of December, 1936, totals by 15,464 cars, figures for the respective months totalling 104,074 and 119,538. Passengers carried numbered 427,714 a drop of 42,454. Totals in detail were as follows: United States cars inward 31,933, decrease 5,527, outward 33,489, decrease 6,869; Canadian cars inward 19,153, decrease 1,200, outward 19,499, decrease 1,868; other vehicles inward 2,349, decrease 53, outward 2,411, increase 69; passengers inward 213,776, decrease 21,857, outward 213,938, decrease 20,597.

The number of 60-day touring permits issued in December dropped by 212, compared with the previous December, to a total of 2,723, while the number of traveller's vehicle permits decreased by 34 to a total of 175 (including 110 with bond). Permits issued for Canadian cars outward for touring purposes totalled 3,744, a decrease of 356, while the number of United States cars entered for periods of 48 hours or less totalled 29,280, a drop of 5,300.

Quebec: Quebec port authorities surveyed the cargoes of 210 sea-going vessels during 1937. Merchandise was examined after the hatches had been removed from 86 ships arriving here from sea and clearance papers were issued after cargo surveys by the port warden to the masters of 124 ocean-bound vessels leaving here.

Fifty-three of the incoming ships carried general cargo; 28 carried molasses; two, potash; and three others corn, liquor and coal. Thirty-seven vessels clearing port were laden with general cargo; 20 with asbestos; 15, paper; 14, asbestos and lumber; and 9, asbestos and wall board. Five others carried lumber; 5, paper and sulphite; 2, grain; 3, asbestos and paper; 2 asbestos and cheese; and 9, general cargo, lumber, sulphite, concentrates and scrap iron.

Besides supplying her own needs of upwards of 1,000,000 Christmas trees, Canada sends more than three times that amount every year to the United States. Five years ago the number of Christmas trees exported from Canada to the United States was 1,920,443, valued at $175,089, but since that time the demand has nearly duplicated. In 1935 the shipments of Christmas trees totalled 3,573,642, valued at $364,135; in 1936 more than 3,500,000 trees were dispatched, and during the past Christmas season the demand has shown no diminution. Chain stores in New York and other large centres in the United States do a big trade in Canadian Christmas trees.

VALUE OF FIELD CROPS

The farm value of production of the 1937 field crops is now estimated to be $553,823,100, which is 10 per cent less than the value of $612,300,400 in 1936. In 1935 the farm value of field crop production was $511,872,900. The value of the 1937 wheat crop is estimated at $182,384,000, a decrease of $22,943,000 from 1936. The oat crop of 1937 was worth $114,665,000 compared with $116,267,000, and barley $41,984,000 compared with $49,512,000. Other crops were as follows, with figures for 1936 in brackets: Rye, $4,225,000 ($2,980,000); peas, $2,012,000 ($1,991,000); beans, $1,595,600 ($1,790,400); buckwheat, $5,494,000 ($6,088,000); mixed grains, $18,296,000 ($18,751,000); flaxseed, $1,053,500 ($2,588,000); corn for husking, $3,303,000 ($4,258,000); potatoes, $27,143,000 ($45,125,000); turnips, etc., $11,799,000 ($13,382,000); hay and clover, $97,309,000 ($105,703,000); alfalfa, $16,947,000 ($18,077,000); fodder corn, $12,087,000 ($10,572,000); grain hay, $11,021,000 ($6,473,000); sugar beets, $2,505,000 ($3,416,000).

EXPORTS TO NORTHERN RHODESIA

Canadian merchandise imported into Northern Rhodesia in 1936 to the value of over $300,000 included among other items condensed milk, agricultural machinery, and preserved vegetables.

TO THE LEEWARD ISLANDS

Pickled beef and pork, cornmeal, butter, cheese, potatoes, flour and linseed meal are some of the agricultural exports from Canada to the Leeward Islands, British West Indies.

QUESTION BOX AND LETTER BAG

Supports Suggestion

F. E. Groves, Cashier, Parcels post branch, Saint John, N.B., writes:—

My attention on the receipt of our valuable Review is always particularly directed to items appearing in "Just Among Ourselves" and "The Question Box and Letter Bag." In the December issue I note the suggestion from E. O. Gaube, Collector at Penticton, B.C., respecting the use of Books B-16 special and attendant papers, cards E-14 and invoices.

In the light of a few years of actual experience as a cashier in a postal parcels branch and my knowledge as an assistant inspector for about eight years, the suggestion to eliminate the necessity of the importer signing B-16 Special is excellent. The remarks of many such importers called upon to sign three different documents for a package on which the duty and taxes payable are insignificant, though important, are at times anything but flattering.

By the elimination of this third signature our customers (as we are pleased to call them) may be handled more expeditiously. When they arrive at the cashier's wicket, instead of waiting while the particulars are recorded, or released from other computing clerks during "rush hours," the card E-14 and invoice or appraisal note, as the case may be, could be scrutinized by the cashier for accuracy in totals and other particulars. He could then stamp the third copy "duty paid" for the payee, make the necessary change, and generally expedite business. Besides, it sometimes happens that after an insertion has been made in B-16 the importer, on second thought, refuses to pay or to take delivery of the package.

Book B-16 special could be written up at a desk nearby instead of at the wicket counter, usually a laborious task, and be inserted in the order received; the cashier stamping the original and duplicate invoices or pro formas and E-14 cards immediately or as opportunity offered. This would also facilitate the totalling of entries.

However, while the suggestion to eliminate what appears to be a nuisance is worthy of consideration, other factors should also be considered, such as the Department's reasons for having provided this signature column, and the necessity of an entire new set-up in the printing office in the event the Department should decide to adopt the procedure suggested.

In the latter circumstances, it has been previously suggested in the Review that the various columns be rearranged. In this I would fully concur, and I think also that the tariff item applied would be invaluable information to appear on such B-16 special entries, not alone to port staffs but to the Statistical branch of the Department.

We here have often considered the columns as they now stand quite unequal to the requirements of the present day, and most respectfully second the motion to bring them up to date.

As this communication is being written just prior to Christmas, the writer and those associated with him in the Parcel post branch of the port of Saint John desire to reciprocate the season's greetings of the Honourable the Minister, the Departmental executives and the *Editor* of the Review.

Endorses Mr. Gaube's Suggestions

S. Carberry, Superintendent of the Customs Express Branch, Winnipeg, writes:

With reference to Mr. Gaube's letter in the December Review, and the Editor's comment inviting suggestions, I would like to endorse the ideas expressed by Mr. Gaube.

I find the placing of signatures on the B-16 special entry causes a great deal of inconvenience. A broker sometimes presents a dozen or more invoices and pays the cashier the duty on all of these at the time they are presented; the invoices then go to the appraiser, and it takes some time before they are returned to the cashier to be entered in his book. The brokers cannot always spare the time to wait until the invoices have been returned from the appraiser to the cashier. The result of this is that the broker goes off about some other business in the meantime and more often than not forgets to sign the B-16 book until the cashier reminds him about it by telephone. He then sends one of his clerks to sign the book, usually at the last minute before closing time, and this delays the cashier in making up his return for the day. I endorse Mr. Gaube's statement where he says, " I know of no instance where a signature on a B-16 Special book has served any particular purpose."

The express advice notices which are attached to the invoices are signed by the express agent, this being his acknowledgment of having received the goods for delivery. The invoices are also signed by the importer or his agent for the amount of duty paid, and a statement of the invoices is given as a receipt which would appear to be sufficient.

The stamping of the express notices by the manifest clerk and the cashier could also be eliminated. The manifest clerk's stamp reads:—

> Customs express department, sending port No., receiving port No., No. of packages, value, manifest clerk.

There is also on the express notice another stamp,—

> Customs express department, entry No., No. of packages, value of goods, duty paid, cashier.

It will be seen from the foregoing that the stamping and cancelling by the manifest clerk and cashier is a duplication of work which takes a considerable amount of the time of the clerks concerned. It appears to me that all the information is already on the advice notice with the exception of the manifest receiving number which could be marked on the invoice or the express notice, and which would be sufficient to complete the information desired.

According to the present arrangement the express notice is completely obliterated with stamps and red ink by the time it is filed in the Long Room.

MORE SUGGESTIONS

H. R. Beer, Sub-Collector at Lena, Manitoba, writes:—

With reference to Mr. Gaube's letter in the December issue of the REVIEW, concerning the signing of the B.16 Special, in connection with the clearing of goods imported by mail and express, the same holds true regarding small articles cleared by highway.

During the rush periods time is wasted in the completing of B.16 Special. It serves no useful purpose. B.16½ is used as an invoice and is signed by the importer and it also acts as a receipt for money paid as duty. Furthermore, as all transactions at the Customs are supposed to be confidential, why should the public be allowed to see what goods somebody else has imported or the duty paid, as is possible when the owners or importers sign B.16 Special?

I have heard at different times comments made by importers as to the goods brought in by other parties. This is a situation that should not be allowed, the information being all there is in this form for the public to see.

It appears that in a number of offices the signing of B.16 Special for importations by highway has been dispensed with, and it would appear that this practice could be extended to postal and express shipments.

Time is too precious to waste, and B.16 Special can easily be completed in slack periods. Here's to another year of your successful efforts in the REVIEW.

EXPORT OF COARSE GRAINS

The export of barley in December was approximately half the amount reported for December, 1936; the total was 1,310,673 bushels valued at $879,177 as compared with 2,645,557 bushels worth $2,175,465. The amount to the United Kingdom was 1,223,577 bushels compared with 252,757. The United States took no Canadian barley during the month, whereas last year 2,390,948 bushels went to that country.

The amount of oats exported was 416,714 bushels valued at $210,994 as compared with 1,105,714 of the value of $490,349 in December, 1936. There was no rye exported during the month; a year ago the total was 180,031 bushels valued at $143,867.

JUST AMONG OURSELVES

JANUARY-FEBRUARY

ADDITIONS

Nova Scotia

Barrington Passage (Clarke's Harbour): J. W. Kenney, Sub-Collector of Customs and Excise, Limited Service.

Sydney: D. J. MacIsaac, Customs Excise Examiner; R. K. Watson, Customs Excise Examiner.

Truro: A. J. Hanway, Customs Excise Examiner.

Quebec

Drummondville: J. G. Cartier, Customs Excise Examiner.

Montreal: J. R. H. Saux, Customs Truckman.

Quebec: Ludger Lortie, Customs Excise Examiner.

St. Johns (Cantic): J. E. Robidoux, Customs Excise Examiner.

St. Johns (Lacolle): R. S. Guay, Customs Excise Examiner; A. J. O. Quesnel, Customs Excise Examiner.

Sutton (Glen Sutton): J. G. H. Lassonde, Customs Excise Enforcement Officer.

Ontario

Galt: Howard Rush, Customs Excise Examiner.

Sarnia: W. C. Jones, Customs Excise Examiner.

Sarnia (Courtright): R. C. Noyle, Customs Excise Examiner, Limited Service.

Toronto: H. J. Linney, Clerk, Grade 1.

Manitoba

Winnipeg: A. H. Ross, Watchman.

Winnipeg (Sprague-Piney): F. S. Williams, Customs Excise Enforcement Officer.

Alberta

Calgary (Red Deer): R. W. E. Tetley, Customs Excise Examiner, Grade 1.

British Columbia

New Westminster (Pacific Highway): A. F. Furniss, Customs Excise Examiner; W. N. Scott, Customs Excise Examiner.

Administrative

A. Christensen, Stenographer, Grade 1; S. P. Wheelock, Assistant Private Secretary.

Investigation-Drawbacks

Hamilton: A. R. Morgan, Customs Excise Clerk.

DEDUCTIONS

Quebec

Montreal: Dosithee Leduc, Customs Truckman (Deceased).

St. Johns (Lacolle): G. E. Cartier, Customs Excise Examiner (Services terminated).

Ontario

Niagara Falls: Norman Bell, Customs Excise Examiner (Services terminated); J. F. Burns, Customs Excise Examiner (Services rejected); D. J. Myer, Customs Excise Examiner (Services terminated); H. B. Shavalier, Customs Excise Examiner (Services terminated); G. E. Slater, Customs Excise Examiner (Services terminated).

Oshawa: C. E. Gillard, Customs Excise Examiner (Deceased).

Toronto: Thomas Taylor, Assistant Customs Appraiser (Deceased).

Windsor: J. D. Wilson, Customs Excise Examiner (Resigned).

Manitoba

Winnipeg: S. H. Child, Customs Excise Clerk (Resigned).

British Columbia

Vancouver: M. G. McDaniel, Customs Excise Examiner (Retired).

Administrative

J. B. Champagne, Packer and Helper (Resigned).

E. G. Horan, Stenographer, Grade 1 (Services rejected).

A. M. Mackey, Stenographer, Grade 1 (Services terminated).

PROMOTIONS

Nova Scotia

Halifax, N.S.: R. A. Chisholm, from Customs Excise Examiner to Cashier and Computing Clerk; John Hare, from Gauger to Customs Appraiser (Divisional).

Quebec

Montreal: J. E. Lally, from Special Exciseman, Grade 2, to Special Exciseman, Grade 3, Class "A."

Ontario

Kitchener: Olive Schweitzer, from Stenographer, Grade 2, to Clerk, Grade 3.

Toronto: F. R. Goode, from Computing Clerk to Assistant Customs Appraiser; J. R. Matthew, from Express and Postal Computing Clerk to Customs Express and Postal Cashier; C. E. May, from Computing Clerk to Assistant Customs Appraiser; W. H. Pogue, from Computing Clerk to Assistant Customs Appraiser.

Saskatchewan

Moose Jaw: H. J. Gabb, from Senior Customs Excise Clerk to Collector of Customs and Excise, Grade 3 Port.

Alberta

Calgary: J. C. McDougall, from Senior Customs Excise Clerk to Chief Customs Excise Clerk, Grade 4 Port.

British Columbia

New Westminster: J. S. Buchanan, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2.

Vancouver: R. Adam. Jr., from Customs Excise Clerk to Express and Postal Computing Clerk.

Administrative

M. H. Doyle, from Clerk, Grade 3. to Clerk, Grade 4; J. F. R. Deziel, from Clerk. Grade 3. to Clerk. Grade 4; J. W. I. C. Jette, from Clerk, Grade 2. to Clerk, Grade 3; O. M. Mann, from Principal Clerk to Head Clerk; B. H. Tobin, from Clerk, Grade 3, to Clerk. Grade 4; A. L. Wickwire, from Assistant Private Secretary to Private Secretary.

REGARDING FIXED VALUATIONS

The Minister of National Revenue has ordered that the fixed valuation for duty purposes on celery, as set forth in Fruit and Vegetable Bulletin No. 12 (1937), be cancelled effective on entries on and after the 15th January, 1938.

The Minister has directed that the application of the value fixed for onions, imported into Canada, as per Fruit and Vegetable Bulletin No. 11, 1937, be suspended in respect of importation into the provinces of New Brunswick, Nova Scotia, Prince Edward Island, Quebec and Ontario, effective on entries on and after the 15th January, 1938.

The Minister has directed that the application of the value fixed for beets, imported into Canada, as per Fruit and Vegetable Bulletin No. 5, 1937, be suspended in respect of importation into the provinces of New Brunswick, Nova Scotia and Prince Edward Island, effective on entries on and after the 15th January, 1938.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of Net Collections by Districts Received During the Ten Months of the Fiscal Year January 1937 and January 1938. (Decrease marked *).

Districts	1936-37	1937-38	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	705,592 92	935,445 34	229,852 42
Halifax.......	1,252,534 91	1,495,868 35	243,333 44
Saint John....	866,494 94	1,042,684 07	176,189 13
Quebec........	1,182,888 24	1,069,325 61	*113,562 63
Montreal......	25,211,996 24	30,039,466 31	4,827,470 07
Ottawa.......	8,101,283 73	7,716,264 32	*385,019 41
Kingston......	323,676 74	265,475 49	*58,201 25
Belleville.....	431,265 82	577,156 96	145,891 14
Toronto.......	31,787,855 67	38,650,453 04	6,862,597 37
Hamilton.....	6,358,673 64	7,426,992 90	1,068,319 26
London.......	8,602,476 35	10,278,915 17	1,676,438 82
Fort William..	246,626 74	336,051 81	89,425 07
Winnipeg......	2,286,718 63	2,776,557 83	489,839 20
Regina........	234,001 83	303,016 33	69,014 50
Saskatoon.....	134,211 67	197,410 08	63,198 41
Calgary.......	1,323,024 16	1,328,940 06	5,915 90
Edmonton....	386,975 22	443,741 07	56,765 85
Vancouver....	6,261,832 24	8,285,487 87	2,023,655 63
Yukon........	22,720 01	26,345 17	3,625 16
Total.....	95,720,849 70	113,195,597 78	17,474,748 08

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JANUARY 1937 AND 1938

—	1937	1938	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	7,159,323 42	6,841,451 13		
Less Refunds and Drawbacks	670,205 78	689,225 69		
Net	6,489,117 64	6,152,225 44	....	336,892 20
EXCISE TAXES	13,330,272 11	14,489,449 77		
Less Refunds and Drawbacks	243,728 81	322,423 78		
Net	13,086,543 30	14,167,025 99	1,080,482 69	....
EXCISE DUTIES	3,283,068 59	3,231,556 98		
Less Refunds and Drawbacks	30,538 45	22,490 83		
Net	3,252,530 14	3,209,066 15	....	43,463 99
SUNDRY COLLECTIONS	78,983 37	75,755 21		
Less Refunds	20 58	13 70		
Net	78,962 79	75,741 51	....	3,221 28
Net Totals	22,907,153 87	23,604,059 09	1,080,482 69	483,577 47
Net Increase	....	....	696,905 22	....

TOTALS FOR TEN MONTHS

	1936-37	1937-38	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	75,242,574 11	87,309,066 18		
Less Refunds and Drawbacks	7,243,090 80	7,926,100 56		
Net	67,999,483 31	79,382,965 62	11,383,482 31	....
EXCISE TAXES	124,440,929 85	153,558,616 16		
Less Refunds and Drawbacks	2,722,947 42	3,047,909 17		
Net	121,717,982 43	150,510,706 99	28,792,724 56	....
EXCISE DUTIES	39,560,528 06	45,361,258 40		
Less Refunds and Drawbacks	423,299 33	403,025 20		
Net	39,137,228 73	44,958,233 20	5,821,004 47	....
SUNDRY COLLECTIONS	612,678 77	681,079 47		
Less Refunds	545 15	489 73		
Net	612,133 62	680,589 74	68,456 12	....
Net Totals	229,466,828 09	275,532,495 55	46,065,667 46	....
Net Increase	....	....	46,065,667 46	....

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JANUARY 1937 AND 1938

—	January 1937	January 1938	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	4,120,708 73	5,804,765 25	1,684,056 52	....

TOTALS FOR TEN MONTHS

—	1936-37	1937-38	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	95,720,849 70	113,195,597 78	17,474,748 08	....

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN EXPORT TRADE DURING THE MONTH OF JANUARY, AND THE TEN MONTHS ENDED JANUARY, 1937 AND 1938

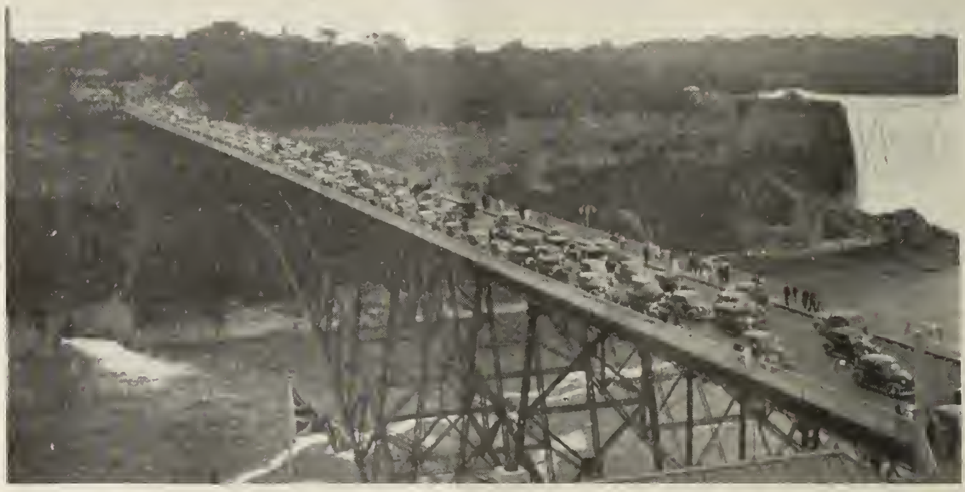
—		January, 1937		January, 1938	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		....	82,242,056	....	71,021,829
Total Exports (Foreign Produce)		....	1,174,068	....	1,212,339
Principal Items of Exports—					
Wheat	Bush.	9,789,027	11,974,334	7,193,986	8,922,395
Wheat flour	Brls.	313,923	1,600,015	295,776	1,692,033
Fish	Cwt.	457,378	2,547,116	431,570	2,537,078
Furs	$	....	5,575,859	....	3,607,379
Meats	Cwt.	247,425	3,380,729	235,685	3,717,385
Cheese	Cwt.	6,297	96,096	3,547	62,857
Planks and boards	M ft.	156,913	3,338,405	108,914	2,487,255
Wood pulp	Cwt.	1,539,461	3,072,656	753,124	2,149,823
Newsprint	Cwt.	5,190,863	9,254,137	3,390,182	6,816,828
Automobiles and parts	$	....	2,159,681	....	2,345,919
Copper, partially manufactured	Cwt.	278,443	2,810,380	400,083	3,889,641
Nickel, unmanufactured	$	....	3,655,703	....	5,578,610

—		Ten months ended January, 1937		Ten months ended January, 1938	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		....	898,063,781	....	935,853,799
Total Exports (Foreign Produce)		....	11,130,324	....	12,874,142
Principal Items of Exports—					
Wheat	Bush.	217,885,883	210,204,842	83,302,670	108,131,473
Wheat flour	Brls.	4,032,805	17,506,525	3,330,665	19,884,000
Fish	Cwt.	3,061,849	21,320,565	3,018,172	23,326,349
Furs	$	....	15,133,916	....	11,344,471
Meats	Cwt.	2,065,178	28,812,197	2,316,282	35,195,713
Cheese	Cwt.	787,280	10,928,442	866,692	12,720,990
Planks and boards	M ft.	1,615,118	33,919,742	1,540,660	38,232,922
Wood pulp	Cwt.	13,012,366	26,987,746	13,848,326	34,670,407
Newsprint	Cwt.	52,542,124	91,505,059	56,946,527	105,357,714
Automobiles and parts	$	....	17,327,204	....	21,967,408
Copper, partially manufactured	Cwt.	3,514,736	31,334,023	3,820,634	48,226,366
Nickel, unmanufactured	$	....	35,311,160	....	50,265,090

GOLD HELD UNDER EARMARK AT THE BANK OF CANADA:

	Fine Oz.
Net increase, month of January, 1938	....
Net increase, ten months ended January, 1938	376,507·876

GONE WITH THE ICE



THIS is a view of the Falls View Bridge at Niagara Falls, taken over the last Labour Day week-end. On January 27, 1938, the 1,260-foot steel span collapsed as a result of the ice jam in the Niagara River. The Falls View Bridge was one of the busiest links between Canada and the United States, and over it thousands of automobile tourists entered and left Canada each year.

The National Revenue Review

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NEWS AND COMMENT,
LETTER BAG, TRADE AND REVENUE TABLES,
STAFF NOTES AND CHANGES

March, 1938

Vol. XI

No. 6

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE J. L. ILSLEY, K.C.
Private Secretary, MISS A. L. WICKWIRE, M.A.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, L. F. JACKSON.
Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, P. L. YOUNG.

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J. Sydney Roe, Editor

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Where More Went Out than Came In

HERE is an interesting sidelight on tourist travel found by the *Editor* in his examination of returns furnished the Department by its Collectors. Although eighty-five per cent of the automobile tourist traffic handled last year at Canadian frontier ports consisted of United States cars, at several points the number of Canadian cars outward under touring permits exceeded that of United States cars entered. This was the case at 14 points in British Columbia, 6 in Saskatchewan and in 3 in Quebec. Several British Columbia frontier points were outstanding in this respect. At Pacific Highway Canadian cars outward exceeded the total number of United States cars inward by 36,565. At Boundary Bay the excess was 18,911, at Huntingdon 14,313, at Osoyoos 10,536, at Silver Heights 7,787, at Paterson 5,462, at Aldergrove 3,227, at Kingsgate 2,385, at Nelway 1,529. In other instances the differences were slight.

Death of Percy R. Peele

PERCY R. PEELE, one of the veterans of the Customs-Excise service and formerly Collector at New Westminster, British Columbia, died on February 5 while on a holiday in California. Mr. Peele retired on superannuation on September 1 last after forty-four years' service. He had a colourful career during the gold rush days of the Yukon, and for fifteen years was in charge of Customs work at Bennett, Caribou Crossing and White Horse. Mr. Peele was also stationed at White Pass during the time when thousands of men were flocking to the Klondike. The late Mr. Peele had a fine record in the service, and was a thoroughly capable and conscientious officer. In a letter to the *Editor* on the eve of his retirement he stated he was looking forward to a holiday after so many years in the service. His death is much regretted at headquarters as he was in every way one of the faithful old guard which is disappearing so rapidly.

Appeared Before Royal Commission

A MATTER of interest to officers of the Department generally, was the appearance of Mr. David Sim, Commissioner of Excise, and Mr. C. F. Elliott, K.C., Commissioner of Income Tax, before the Royal Commission, of which Hon. N. W. Rowell is Chairman. The two Commissioners gave evidence during the Ottawa meetings of the Commission, and in alluding to them and to other government officials the *Winnipeg Free Press* said:

"They were a credit to the service and a reassurance to taxpayers. They knew their business thoroughly, whether it is fish-hatching or income tax."

Regarding Filing 1937 Income Tax Returns

IT has been the practice to give in the March number of the REVIEW information regarding the filing of Income Tax returns. The following details have been given to the REVIEW by Mr. C. F. Elliott, K.C., Commissioner of Income Tax.

The several Income Tax returns which require to be completed, returned to the Income Tax Division and filed with the Inspectors of Income Tax throughout the country are returnable at different dates, and the table hereunder has been prepared as a ready reference to show by whom each form is used, a description under which it is known, the nature of the form, the last date on which it may be filed, and the respective penalties for failure to file within the time prescribed. In addition, the table shows the taxes which are to be withheld at the source by Canadian debtors, the forms to be used in connection therewith, their nature, the time they are to be filed and the penalties for failure to so file, failure to deduct and failure to remit.

Individuals.—As in the past, the taxpayer must estimate his own tax when filing a return. The estimated tax is due on the 30th April, 1938, but if the taxpayer so elects he may pay one-third of such estimated tax on that date, and the balance with interest, as in the Act provided, within four months or in other words on or before the 31st August, 1938.

The exemptions and rates of tax presently provided by the Statute are set out fully on Forms T. 1 and T. 1A.

It is to be observed that where the income of a taxpayer is in excess of $5,000, an additional 5 per cent of the amount of the tax, as provided in the schedule, is payable.

The total income of each taxpayer shall be compiled by having the earned income form the base, above which shall be placed the investment income, and according thereto the appropriate additional rates of tax on investment income as provided in the schedule.

It may be added that unless otherwise provided in the Act, there shall be assessed and paid upon the transfer in any year by any individual residing or ordinarily resident in Canada of any property (whether situate within or outside of Canada) transferred by way of gift, or donation, a tax payable by such individual at the rate applicable in respect of the aggregate value of all the property so transferred during the year by such individual at rates according to a sliding scale. Commencing on gifts up to and including $25,000 the rate is 2 per cent and up to a rate of 10 per cent on gifts exceeding $1,000,000. There is no tax where the aggregate value of the gift or donation in any year does not exceed $4,000, or where the gift to any one person does not exceed $1,000.

The tax shall be paid in full to the Receiver General of Canada on or before the 30th April next succeeding the year in which the gifts were made.

Corporations.—A Corporation must estimate and pay the tax at the time of filing the return as indicated in the table, though it may take advantage of a similar method of payment by instalments as in the case of an individual, except that the two-thirds of the tax are due within four months of the due date for filing the return and paying one-third of tax.

The tax presently payable is 15 per cent of the income, but where corporations and joint stock companies file a return consolidating their profits or losses with that of their subsidiaries, the rate of tax is 17 per cent.

Rates of Tax Subject to Adjustment.—The rates of tax indicated on Forms T. 1 and T. 1A for Individuals and on T. 2 for Corporations are those presently provided by the Statute. Whether these will be rates to be applied to the income of 1937 or not is presently uncertain, for the reason that in many past years the rates have been altered at the time of the Budget announcement. Consequently, all taxpayers as in the past should be on the alert in this respect.

Trusts and Estates.—Income accumulating in trust for the benefit of unascertained persons or of persons with contingent interests shall be taxable in the hands of the trustee or other like person acting in a fiduciary capacity as if such income were the income of a person other than a corporation but he is not entitled to the $1,000 exemption.

Omitted Income.—Particular attention is again drawn to the 1932 amendment which provides that if any person omits to declare any dividend, rentals, interest, royalties or other like income and such income is subsequently ascertained to have, in fact, been received by the taxpayer such person may be assessed as if double the income so omitted from the return had been received.

The Income Tax Act of Ontario, 1936.—This Act is administered by the Income Tax Division of the Department of National Revenue. The Ontario Income Tax is payable by individuals residing in, employed in or carrying on business in Ontario. Combined Dominion-Ontario forms are provided for such persons and the taxpayer is required to file this return on or before the last day of April each year. It is necessary for each taxpayer to estimate and pay the tax in the same manner as is required by the Dominion. The Ontario rate of tax is presently one-half of the Dominion rate and the basis of determination of the income is as required by the Dominion, with the exception that income from Dominion of Canada tax free bonds is not exempt under the Ontario Act, but there is an allowance of the Dominion tax for the same period as a deduction from the income for Ontario tax purposes.

The Income Taxation Act, Manitoba.—This Act is administered by the Income Tax Division of the Department of National Revenue. The Manitoba income tax is payable by individuals residing in, employed in, or carrying on business in the Province of Manitoba. The exemptions are: $750 for unmarried persons; $1,500 for married persons.

Combined Dominion-Manitoba Forms (T. 1 Dom.-Man.) are provided for such persons, and the taxpayer is required to file this return on or before the last day of April each year. It is necessary for each taxpayer to estimate and pay the tax in the same manner as is required by the Dominion of Canada. The Manitoba rate of tax is not a proportionate rate of the Dominion tax; the basis of determination is however shown on the dual Income Tax forms.

The Income Tax Act, Prince Edward Island.—This Act is administered by the Income Tax Division of the Department of National Revenue. The Prince Edward Island tax is payable by individuals, residing in, employed in, or carrying on business in the Province of Prince Edward Island. The exemptions are: $750 for unmarried persons; $1,000 for married persons; unless husband or wife has an income in excess of $750, in which case the exemption is $750 each. In lieu of the exemptions just referred to for Province of Prince Edward Island Income Tax purposes only, either a soldier, sailor or nurse who took part in the South African campaign, 1899-1901, or who served overseas during the Great War, is entitled to the following exemptions: (*a*) where married—$1,500; (*b*) where unmarried—$1,250.

Combined Dominion-Prince Edward Island Forms (T. 1 Dom.-P.E.I.) are provided for such persons, and the taxpayer is required to file this return on or before the last day of April each year. It is necessary for each taxpayer to estimate and pay the tax in the same manner as is required by the Dominion of Canada. The Prince Edward Island rate of tax is not a proportionate rate of the Dominion tax; the basis of determination is however shown on the dual Income Tax forms.

It is to be noted that there are two provinces, Manitoba and Prince Edward Island, which are to be added to the expanding list of those whose income tax laws are to be administered by the Dominion.

This means that the tax roll will be considerably expanded, inasmuch as the basis of tax is much broader in the Provinces of Manitoba and Prince Edward Island than in the Dominion and the Province of Ontario. However, the saving to the public in the filing of one Income Tax Return will be substantial. This saving will not only apply to returns of income, but also to returns of information such as those which cover dividends, salaries and wages, and such like.

The joint administration is to the advantage of the tax-paying public, business interests generally, and in fact to the advantage of all concerned.

More Canadian Tourists Cross the Border

HERE is another interesting item concerning the movement of Canadians across the border for touring purposes. Last year's exodus of Canadian automobiles exceeding seven hundred and fifty thousand, passed the 1936 totals by 66,755 cars, according to figures furnished the Department by its Collectors. As in the previous year, Pacific Highway, B.C., handled the heaviest outgoing traffic in Canadian cars, with Niagara Falls a close second and Windsor, Ont., including outport of Walkerville, and Fort Erie following in order. Other points showing an exit of twenty-five thousand cars or more were: Huntingdon, B.C.; Lacolle, Que.; Boundary Bay, B.C.; Phillipsburg, Que. Ports, outports and preventive stations, by provinces, showing the largest number of Canadian cars outwards under touring permits during 1937, with figures for 1936 in brackets, were as follows:—

Ontario.—Niagara Falls 91,069 (78,070), Windsor with Walkerville 65,106 (68,803), Fort Erie 61,534 (67,151), Sarnia 16,184 (13,799), Cornwall 9,719 (8,708), Prescott 8,125 (7,795), Pigeon River 5,031 (4,148) Sault Ste. Marie 3,385 (2,677), Morrisburg 2,984 (3,322), Brockville 2,872 (2,528).

British Columbia.—Pacific Highway 92,812, (87,885), Huntingdon 28,852 (25,955), Boundary Bay 27,449 (26,834), Douglas 20,769 (19,350), Osoyoos 15,329 (12,714) Aldergrove 13,252 (9,489), Silver Heights 8,031 (6,854), Kingsgate 7,501 (6,914), Rykerts 5,195 (4,850), Nelway 3,414 (2,603), Victoria 2500 (2,083).

Quebec.—Lacolle 28,508 (24,179), Phillipsburg 25,468 (20,775), Cantic 20,417 (13,631), Trout River 19,440 (16,232), Rock Island 19,339 (15,643), Hereford Road 11,057 (8,215), Henrysburg 8,453 (8,319), Stanhope 6,546 (5,723), Hemmingford 6,164 (4,331), Highwater 4,993 (4,909), Noyan 4,952 (4,082).

New Brunswick.—St. Stephen 7,356 (6,157), Edmundston 3,636 (1,609), St. Leonard 3,014 (1,380), Richmond Road 2,194 (1,840).

Manitoba.—Emerson 15,753 (12,308) Lena 1,025 (1,672).

Saskatchewan.—North Portal 2,672 (2,222), Estevan 2,530 (2,343).

Alberta.—Carway 3,688 (3,597), Coutts 2,293 (1,870).

Nova Scotia.—Yarmouth 177 (195).

Regarding the Hundred Dollar Exemption

ACCORDING to figures compiled by the Department, returning Canadians brought into Canada $6,303,656 worth of dutiable goods under the one hundred dollars exemption clause provided in the Customs Tariff, during the ten months period from April 1, 1937, to January 31, 1938. Goods from the United States alone were valued at $5,537,765, the remaining $765,891 coming from all other countries. Clothing valued at $2,974,184 was the principal item in the seven commodities listed, including one for miscellaneous articles, and of this amount $2,611,793 represented clothing from the United States. Second in importance was furniture and household appliances with a total of $622,103 coming from all countries and $582,094 from the United States alone. Boots and shoes brought in amounted in value to $576,505, with $553,302 from across the line, while radios followed closely with a total of $534,833 with $532,293 credited to the States. The other two listed items were automobile accessories totalling $87,855, with $87,745 from across the border, and automobile tires and tubes totalling $80,183, with $79,740 from the United States. Under miscellaneous commodities $1,427,993 worth of goods were brought in, and of this amount $1,090,798 came from the United States.

During the month of January the exemption clause covered goods to the value of $286,784. This compares with $257,294 for January, 1937, an increase of $29,490. Of these totals goods from the United States were valued at $274,753 and $243,828 respectively. Values in detail for January 1938, representing goods brought in from all countries, with totals from the United States in brackets, were: clothing $126,491 ($120,962), furniture and household appliances $37,462 ($35,620), radios $32,551 ($32,466), boots and shoes $23,969 ($23,585), automobile accessories $3,481 ($3,481), automobile tires and tubes $2,153 ($2,153), miscellaneous commodities $60,677 ($56,486).

The Last Days of Falls View Bridge

NOW that the famous Falls View Bridge no longer spans the Niagara Gorge, it is interesting to note the movement of traffic over it in January prior to its collapse. G. C. Gardner, Collector at Niagara Falls, informs the *Editor* that United States cars inward over the bridge in the last month of its existence numbered 10,763, outward 11,722; Canadian cars inward 5,620. outward 6,446; other vehicles inward 792, outward 791; passengers inward 76,402, outward 75,049. A total of 866 sixty-day touring permits was issued for United States cars crossing by the Falls View Bridge; also 114 traveller's vehicle permits, while 2,114 touring permits were issued for Canadian cars outwards at this bridge. At this point, also, 9,795 United States cars entered Canada for stays of 48 hours or less.

While the total number of automobiles cleared through the port of Niagara Falls via the Falls View, Lower Arch and Queenston bridges, during January last dropped slightly compared with January, 1937, figures, the respective totals being 101,432 and 101,757, a difference of 325, the number of passengers carried increased by 23,892 to 414,138. Also the number of sixty-day touring permits issued increased by 1,404 to a total of 2,451. It may be interesting to note here that January's figures contain the final contribution to traffic totals from the old Falls View Bridge which was destroyed by ice on January 27. Further traffic totals in detail for January, 1938, showing comparison with the same month last year, were:—

United States cars inward 31,061, decrease 783, outward 31,850, decrease 667; Canadian cars inward 18,815, increase 112, outward 19,706, increase 1,013; other vehicles inward 2,250, increase 132, outward 2,293, increase 228; passengers inward 207,216, increase 10,126, outward 206,922, increase 13,766; traveller's vehicle permits issued 183 (including 94 with six-month bonds), a decrease of 72; permits issued for Canadian cars outward for touring purposes 6,802, decrease 2.244; United States cars entered for periods of 48 hours or less 28,541, decrease 1,077.

Exports of Farm Implements and Machinery

THE exports of farm implements and machinery in January last, although lower than in the previous month, remained higher than in the corresponding month of last year. The total was $768,000 compared with $900,000 in the previous month and $514,000 in January, 1937. The value of the export to the United States was $284,371, the United Kingdom $196,814 and Argentina $130,509. During the ten months of the fiscal year, farm implements and machinery exports were worth $8,927,769 compared with $5,111,424 in the same period of the previous fiscal year.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of January, 1937, and January, 1938:—

January, 1938, spirits potable, $394,567; January, 1937, $328,606. January, 1938, spirits, non potable, $64,402; January. 1937, $62,832. January, 1938, validation fee, $48,865; January, 1937, $75,973. January, 1938, malt, $510,523; January, 1937, $531,333. January, 1938, beer, $17,557; January, 1937, $14,467. January, 1938, malt syrup, $5,542; January, 1937, $9.795. January, 1938, cigars. $26,214; January, 1937, $17,850. January, 1938. cigarettes, $1,785,129; January, 1937. $1,788,783. January, 1938, manufactured tobacco, $340,471; January, 1937, $338.195. January, 1938, licences, $78; January, 1937, $102. January, 1938, total, $3,193,354; January, 1937, $3,167,940.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of January, 1937, and January, 1938:—

January, 1938, tobacco, cut, 1.421,639 pounds; January, 1937, 1,387,986 pounds. January, 1938, tobacco, plug, 223,858 pounds; January, 1937, 240.467 pounds. January, 1938, snuff, 57,088 pounds; January, 1937, 61,750 pounds. January, 1938, cigarettes, number 446.259.465; January, 1937, 447,167,450. January, 1938, cigars, number 8.505.220; January, 1937, 5.634.477. January, 1938, foreign raw leaf tobacco, 350,220 pounds; January. 1937, 453,589 pounds.

Departmental Rulings

MACHINE for assembling pouring spouts to the nozzles of "Three-in-One" Oil Cans, per photograph, in the nature of a special automatic press, purchased from the American Can Company, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

Wellman Mechanical Gas Producer, as illustrated in bulletin of the Wellman Engineering Company, Cleveland, Ohio, at the present time is held to be of a class or kind not made in Canada and, accordingly, the gas producer and bona fide complete parts thereof are admissible at twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

Die Pop Sucker Machine, per illustration, manufactured by Confectioners' Machinery Co., Racine, Wis., designed to be used in the manufacture of candy suckers, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

Votator, per illustration, manufactured by The Girdler Corporation, Louisville, Ky., a complete self-contained unit for the continuous processing of rendered animal fat or refining oil to the stage where it is ready for the packaging or filling machine, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

Automatic Barrel Washing Machine with overhead drive, Model AF, as illustrated and described in a prospectus of C. A. Neubecker, Offenbach, Germany, a machine designed for washing barrels in breweries in one continuous operation without further tending, at the present time is held to be of a class or kind not made in Canada and, accordingly, this machine and bona fide complete parts thereof are admissible at twenty per cent ad valorem, Ex. 427 (Canada-United States Trade Agreement), under the Canada-Germany Trade Agreement. Motor—Item 445g.

The 90-gallon Double Arm Peerless Cake Creamer, per illustration, purchased from the Peerless Bread Machinery Corp., Sidney, Ohio, at the present time is held to be of a class or kind made in Canada and, accordingly, this machine and bona fide complete parts thereof are rated under Item 427 at twenty-five per cent ad valorem, under the Canada-United States Trade Agreement. Motors—Item 445g.

An Excise Division Ruling

COLLECTORS are asked to note that the Department has defined "chain stores" within the meaning of Circulars 781-C, 783-C, 791-C and 794-C, and any other excise Circulars where the term "chain stores" is used, as being any organization of three or more stores under the same ownership, general management, supervision, or control, whether the individual branches purchase separately or not, and whether or not the goods purchased are paid for by each store or by the central authority.

This ruling will be effective from April 1, 1938.

"Made in Canada" Rulings

AN official memorandum dated February 11, 1938, was sent to Collectors as follows:—

In connection with the administration of Tariff Items 216 and 208t, the following are added to the lists as published in Memoranda Series D. No. 51, MCR 15 and Supplement thereto:—

Ammonium Oxalate, Barium Chloride C.P., Bismuth Hydroxide, Cadmium, Cadmium Iodide, Perchlorethylene (Tetrachlorethylene), Potassium Sulphate N.F., Selenium, Strychnine Hydrochloride, Tellurium, Trichlorethylene, Vanillin.

In accordance with the Government's undertaking to give "adequate notice" to parties concerned, this Memorandum is to be effective three weeks from the date hereof.

A Publication of Interest

A PUBLICATION of interest to officers in charge of distilleries and Collectors of Customs and Excise generally has recently been completed by a committee of officers of the Excise Division. This publication is known as Circular No. G-269, Third Revision "Consolidated Regulations governing Distilleries and their Products."

Effective April 1, 1938, these regulations, read in conjunction with the Excise Act, will constitute the "modus operandi in toto" as all previous Orders in Council, circulars and written instructions whatsoever are cancelled and superseded.

An effort has been made to deal chronologically with the events transpiring in the various distillery operations and in this way it is believed that the whole procedure, including the testing of spirits, accounting, warehousing and disposal, has been simplified. Among the more important changes are the following:—

(*a*) Spirits will be tested at the Closed Spirit Receiver at 62° F., and the specific gravity determined at that temperature, an abatement of 2 per cent being allowed on deficiencies found at stock-taking at the close of the fiscal year. Heretofore spirits have been tested at the temperature found at the Closed Receiver and the specific gravity read at 40° F.;

(*b*) Subject to strict regulation within the distillery, fusel oil containing not more than 25 per cent of proof spirits may be disposed of without restriction, it being considered that same is amply denatured to prevent its beverage use;

(*c*) The word "unmatured" has been substituted throughout for the words "non-potable," the latter having proven a misnomer;

(*d*) Spirits may now be allowed to remain in warehouse without being finally adjusted for legal allowance for a period of five years beyond the period provided by the Excise Act for abatement, but no abatement is, of course, allowable in respect of the last five years or any portion thereof;

(*e*) Sections are included to show distinctly to whom and under what conditions spirits may be shipped from a distillery;

(*f*) Provision is made whereby the department may recognize the age of spirits imported for blending purposes from countries other than the United Kingdom of Great Britain and Northern Ireland;

(*g*) The use of age strip stamps on certain classes or types of spirits has been made optional with the distiller;

(*h*) The "Regulations for the Bottling of Alcohol in Bond by a Provincial Liquor Commission," as contained in the former regulations, have been omitted from the consolidation for the reason that they deal with a distillery operation by the Provincial Government which the Excise Act does not contemplate;

(*i*) Definite provision is made whereby licensees are required to furnish suitable office accommodation for departmental officers.

(*j*) The basis of classification of distilleries upon which is established the salary range of the Officer-in-Charge is believed to be more equitable in the case of a distillery reducing its production for any reason of its own.

An Echo of Years That are Gone

This book is to remain at the Custom House of the port of Coteau du Lac and is to be delivered over along with the other records to the officers who may hereafter be appointed.

By Command of His Excellency, the Administrator of the Government. C. Yorke, Sec'y. Castle St. Lewis, Quebec, 27 July, 1830.

The above words appear written in longhand on the fly-leaf of an old volume, in the *Editor's* possession, containing Imperial Customs Acts passed by the British Parliament for the regulation of Customs in Upper and Lower Canada, nearly one hundred years before Confederation.

The old volume has a stiff, blue binding, and on the outside cover are written the words "Comptroller Book, 16 Aug. 1830, Coteau du Lac." A small, white label bears the word "Imperial." Evidently there was some fear that the book would be misappropriated as the words "For the use of the Comptroller at Coteau du Lac" were written at the top of the first printed page.

The printing is elaborate throughout, alternate sheets being in English and French. The British coat of arms is prominently displayed on title pages, one of which reads:—

Anno Regni. Georgii IV. Britanniarum Regis Tertio. At the Parliament begun and holden at Westminster, the twenty-first Day of April, Anno Domini 1820, in the first year of the Reign of Our Sovereign

Lord George the Fourth, by the Grace of God, of the United Kingdom of Great Britain and Ireland, King, Defender of the Faith; and from thence continued, by prorogation, to the fifth day of February, 1822, being the third session of the seventh Parliament of the United Kingdom of Great Britain and Ireland.

Then appears the British coat of arms under which are printed the words:—

Quebec: Printed by P. E. Desbarats, Law Printer to the King's Most Excellent Majesty, 1823.

Another title page reads in part:

A Provincial Statute of Lower-Canada. His Excellency Sir George Prevost, Baronet, Being the Fourth Session of the Seventh Provincial Parliament of Lower-Canada.

Near the end of the old book appears a "Table of Free Ports in British Possessions in America," eight of these ports being in British North America, namely Saint John and Saint Andrews, N.B.; Halifax and Pictou, N.S.; Quebec, Canada; Saint John's, Newfoundland; Sydney, Cape Breton; Charlotte Town, P.E.I.

Also towards the close there is printed "A Table of Prohibitions and Restrictions" which reads in part:

Gunpowder, arms, ammunitions or utensils of war, prohibited to be imported, except from the United Kingdom, or from other British possession.

Tea, prohibited to be imported except from the United Kingdom, or from some other British possession in America, unless by the East India Company, or with their licence during the continuance of their exclusive right of trade.

Base or counterfeit coin.

Books, such as are prohibited to be imported into the United Kingdom—prohibited to be imported.

Smuggling in the Old Days

SMUGGLERS in the olden days it seems faced more drastic punishments if caught than they do to-day. Certain penalties imposed on convicted smugglers a hundred years ago according to Hume's "The Laws of the Customs," printed in London in 1836, were reminiscent of the press-gangs days in England when seamen and sometimes landsmen were seized and pressed into the service of His Majesty's navy. An "Act for the Prevention of Smuggling" was passed by the British Parliament in 1833 which authorized magistrates to sentence persons convicted of certain offences against the Customs laws to serve long terms in the navy. The Act reads in part:

It shall be lawful for any such Justices, and they are hereby required. . . . . . .to order any officer of the army, navy or marines, duly employed for the prevention of smuggling, and on full pay, or any officer of the Customs or Excise, to carry or convey such person so convicted, on board of any of His Majesty's ships, in order to his serving His Majesty in his naval service for the term of five years.

This section of the Act was repealed, however, the following year and other penalties substituted. The new Act reads in part as follows:

Every person, not being a subject of His Majesty, who shall be found or discovered to have been on board any vessel liable to forfeiture, within one league of the United Kingdom; all persons who are assembled to the number of three or more for the purpose of unshipping any spirits or tobacco, or any tea or silk liable to forfeiture under any Act relating to the Customs or Excise; every person who shall by any means procure or hire any person or persons to assemble for the purpose of being concerned in the landing or conveying any goods which are prohibited to be imported, or the duties of which have not been paid; every person who shall obstruct any officer or officers of the army, navy or marines, being duly employed for the prevention of smuggling, and on full pay, or any officer or officers of Customs or Excise, or who shall rescue or cause to be rescued any goods which have been duly seized, or shall before or at after any seizure stave, break or otherwise destroy any goods to prevent the seizure thereof;—shall upon being duly convicted of any of the said offences before any two justices of the peace, be adjudged by such justices for the first offence to be imprisoned in any house of correction, and there be kept to hard labour, for any term not less than six nor greater than nine calendar months; and for the second offence, for any term not less than nine nor greater than twelve calendar months; and for the third offence, or any subsequent offence, for twelve calendar months.

* * HERE AND THERE * *

Here is a little story from Niagara Falls, sent to the *Editor* by G. C. Gardner, Collector:—

A tourist arrived there from the United States during the last Labour Day holiday, when the weather was very warm and inquired where he would see the ice bridge. He appeared very disappointed to find that the ice bridge was not an all-year-round attraction. He informed one of the officers that he had seen pictures of the ice bridge which forms below the Falls, in the illustrated sections of newspapers of his country. He returned from the Falls convinced that Canada does not enjoy sub-zero weather throughout the year.

The *Editor* is indebted to Mr. James Hossack, Chemist, Laboratory branch of the Department, for the following which appeared recently in the *Weekly Scotsman*:—

It is not uncommon for Scottish people to send peats to exiled relatives or friends overseas. Nothing recalls the atmosphere of a Highland home better than the pungent smell of peat smoke.

Recently, a Caithness family sent two peats by parcel post to relatives resident in Orange, New Jersey, U.S.A. The parcel duly crossed the Atlantic, but on arrival at New York, its contents apparently puzzled the American Customs officials, who, obviously, had some difficulty in describing the two dark, brown lumps of peat fuel.

But somebody had a brain-wave. When the parcel arrived at its destination there was inscribed on the cover in bold letters, "Scotch bread." The writer of this description must have credited Scots with being " tough " guys!

While the fur trade occupied the greater part of the deliberations of the councils of the Red River Colony and the Northern Department of Rupert's Land much detail touching on the life of the settlements had to be considered. According to some old minutes covering the years 1830-43, a small group of men meeting at York Factory, Norway House and the Red River Settlement ruled over a vast territory larger than some of the great kingdoms of the world. They were responsible for the remuneration of clerks and servants, they imposed restrictions on the actions of the commissioned gentlemen, they fixed the price for country produce, adjusted the cost of freight, regulated the treatment of Indians, the lading of crafts, and methods looking to the preservation of beaver. There were regulations which necessitated their keeping a journal of occurrences at the various forts, which safeguarded the proper treatment of women and children, and which sought the moral and religious improvement of the Indians and the families attached to the different establishments.

Various other details typical of the legislative activity of the Fur Council included the rotation of furloughs and the granting of leave of absence, the appointment of Chief Factors and Chief Traders to the various districts, the adoption of measures for the transportation of goods, for regulating the size of outfits, for providing passages from one point to another, for forwarding letters, for saving the beaver, for extending the trade, for prosecuting discoveries, for determining price lists for valuing returns of trade, for withdrawing the Indians from the American establishments, for fixing the rate at which the dollar would exchange at the Red River.

Also included in the minutes were such widely divergent subjects as resolutions outlining the attitude of the Company towards the diffusion of Christianity and civilization among the natives, instructions for preparing caviare, and the appointment of the Governor of Assiniboia.

Plans for carrying on trade over the great distances of the Northwest had to be made by these councillors for at least a year and sometimes several years in advance. Details were so carefully worked out that the " brigades " of voyageurs in their birch bark canoes starting from places as far apart as the Lower Mackenzie River and from Red River District; and others from Fort Vancouver, at the mouth of the Columbia River, and from York Factory on Hudson's Bay, were so nicely timed to meet at fixed points and exchange freight and passengers that they rarely failed to connect on schedule time. And this same wise foresight which regulated their system of transportation was displayed by these councils in every detail of their business as traders and legislators.

According to a preliminary estimate, the total expenditures of foreign tourists in Canada during 1937 were approximately $295,000,000, and the total expenditures of Canadian tourists in other countries approximately $123,000,000. The corresponding estimates for 1936 were $249,000,000 and $107,000,000, respectively. The favourable balance accruing to Canada on tourist trade account may, therefore, be placed somewhere in the neighbourhood of $172,000,000 as compared with $142,000,000 in 1936.

FACTS CONCERNING LAST YEAR'S TOURIST TRAVEL

Fourth consecutive annual increase recorded

Windsor, including Walkerville, led all ports in the volume of incoming United States automobile tourist traffic during the season of 1937. This illustration shows the Customs enclosure at the Windsor end of the Detroit-Windsor tunnel, through which thousands of automobiles enter and leave Canada annually.

RECORDING its fourth consecutive yearly increase since 1933, United States automobile tourist traffic entered through Canadian ports during 1937 totalled 4,511,840 cars, a gain of 437,317 over 1936 and of 1,414,953 over 1933. Last year's totals were short, however, of the peak year of tourist travel, 1930, by 897,618 foreign cars entered. Figures for 1937 compiled from returns made by Collectors of Customs and Excise were made up as follows: automobiles entered for periods of from 48 hours to 60 days 1,383,130, an increase over 1936 of 190,195; entered for periods over 60 days and not exceeding 6 months 1,358, increase 35; entered for periods of 48 hours or less 3,127,352, increase 247,087.

Windsor in Lead

More United States automobiles entered through the port of Windsor, Ontario, including the then outport of Walkerville, than at any other point in the Dominion, 313,994 entering under 60-day permits, and 715,890 cars for periods up to 48 hours. The second busiest point was Fort Erie with 190,293 cars entered under 60-day permits and 725,826 for periods of 48 hours or less, while the port with the third heaviest tourist traffic was Niagara Falls with 177,785 cars entered for periods of 60 days and 578,779 for periods of 48 hours or less. Other points in Ontario to issue a substantial number of 60-day permits were: Sarnia 57,522, Pigeon River 17,276, Sault Ste. Marie 13,641, Prescott 9,310, Brockville 8,899, Cornwall 8,173.

In Quebec Province

The outport of Phillipsburg, Quebec, issued the largest number of 60-day permits in that province, with a total of 73,170; Cantic was next in line with a total of 46,896, followed by Rock Island with 36,522 and Lacolle with 26,194. Other busy points of entry in Quebec for this class of tourist were: Armstrong 18,164, Stanhope 16,444, Highwater 16,240, Noyan 14,312, Trout River 13,781, Glen Sutton 11,960, Henrysburg 10,860, Comin's Mills 10,460.

In British Columbia

Pacific Highway was easily the busiest point of entry in British Columbia, issuing during the year 52,042 sixty-day permits. At Douglas 16,754 such permits were issued, then followed Huntingdon with 9,226, Victoria with 8,607, Boundary Bay with 5,254 and Aldergrove with 4,246.

In New Brunswick

In New Brunswick the port of St. Stephen issued 21,567 sixty-day touring permits, by far the largest number for any port in the province. Other busy points were: Edmundston 7,580 sixty-day permits, St. Leonard 7,251, Richmond Road 7,198, Andover 5,627, Grand Falls 4,226. Manitoba's busiest point of entry was Emerson where 13,232 sixty-day touring permits were issued. Then followed Turtle Mountain where 995 such permits were issued, and Lena where 892 were issued. Northgate, Saskatchewan, entered 1,793 United States cars under 60-day touring permits and North Portal 1,544, while Alberta's busiest points were Carway with 3,409 cars entered under 60-day permits, Chief Mountain with 3,171 and Coutts with 1,936. Yarmouth, Nova Scotia, admitted 2,692 automobiles last year under 60-day permits and 214 under six-month bonds.

REGARDING FIXED VALUATIONS

The Minister of National Revenue has ordered that the fixed valuation for duty purposes on Beets, as set forth in Fruit and Vegetable Bulletin No. 5 (1937), be cancelled effective on entries on and after the 28th February, 1938.

The Minister of National Revenue has directed that the application of the value fixed for Carrots, imported into Canada, as per Fruit and Vegetable Bulletin No. 7, 1937, be suspended in respect of importation into the Provinces of Ontario and Quebec, effective on entries on and after the 28th February, 1938.

PRODUCTION OF COAL

Production of coal in Canada during the year 1937 amounted to 15,683,212 tons compared with 15,229,182 in 1936. Output during the year under review included 11,550,133 tons of bituminous coal, 3,627,032 of lignite and 506,047 sub-bituminous. Cumulative production of coke for the year was 2,569,833 tons, the highest since 1929.

The production of coal follows by areas, with figures for 1936 in brackets: Nova Scotia, 7,209,898 (6,649,102) tons; Alberta, 5,509,010 (5,696,960); British Columbia, 1,578,386 (1,489,171); Saskatchewan, 1,031,027 (1,020,792); New Brunswick, 352,681 (368,618). Figures quoted are preliminary.

INCREASED BUSINESS AT PORT OF VICTORIA

A view of the inner harbour, Victoria, showing a portion of the business section. The photograph was taken from the Legislative Buildings.

The Customs-Excise port of Victoria, B.C., handled increased business at all points during the past calendar year compared with the previous year, G. A. Yardley, Collector, informs the *Editor*. Customs-Excise revenue was up $300,954 to a total of $1,981,901. Import duty receipts made the greatest advances, reaching a total of $1,237,870, increase $155,608, while revenue from Excise taxes amounted to $427,608, an increase of $97,362 and Excise duties yielded $310,127, an increase of $46,643. Sundry collections totalled $6,296, increase $1,341.

The past year's shipping record gives a total of 10,282 vessels cleared inward and outward, and registered tonnage amounting to 13,732,533. This shows an increase of 587,782 in registered tonnage and of 58 in the number of vessels, over 1936 figures.

Shipping totals in detail were: foreign inward 2,532 vessels, increase 22, tonnage 4,611,352, increase 410,206; foreign outward 2,546 vessels, increase 56, tonnage 4,672,635, increase 305,685; coastwise inward 2,620 vessels, increase 10, tonnage 2,248,214, decrease 42,057; outward 2,584 vessels, decrease 30, tonnage 2,200,332, decrease 86,052.

Both the parcel post and express branches were busier last year, the postal branch handling 26,298 packages as against 18,689 in 1936, an increase of 7,609, while revenue collected amounted to $73,369, an increase of $1,997. Six thousand and forty-six parcels were handled at the express branch, 245 more than in 1936, while receipts increased to $30,253, up $2,151.

In addition to its importance as a shipping port, Victoria enjoys a large tourist travel. It has passenger and auto ferry connections with the mainland cities of Seattle, Vancouver, Anacortes, Bellingham, Edmonds, Port Angeles and Steveston. The trip from the mainland takes from three to four hours according to the route followed.

Victoria is sea-girt on the south and east, and on the north and west is bounded by rich farm lands, stretching back into the forests of Vancouver Island. The city has a population of 65,000, with many miles of tree-shaded boulevards. It is the first and last

Canadian port of call for vessels entering or leaving the Pacific Northwest, and is Canada's Western ocean gateway to California, Australia, New Zealand, Japan, China, Straits Settlements, and India, to all of which ocean liners ply regularly. It also has direct steamship service with Europe and the Atlantic seaboard of this continent by way of the Panama Canal.

Victoria is the main gateway to Vancouver Island, an area of 15,000 square miles, with good roads radiating from the city, west and north. The chief attraction in and near Victoria are the Parliament Buildings, containing museums and archives; the forty-five mile Marine Drive; the Dominion Government astrophysical observatory; the Malahat Mountain Drive, 1,250 feet above the sea; and the exceptional views of snow-capped mountains and island-studded seascapes to be obtained from Beacon Hill park and other points of vantage.

* * NEWS AND COMMENT * *

The late PERCY R. PEELE

Formerly Collector of Customs and Excise at New Westminster, whose death occurred in California recently. Reference to Mr. Peele's long service in the Department appears on another page of this issue.

OTTAWA. The Controller of Revenue, Province of Ontario, has forwarded to the Inspector of Income Tax, London, the sum of $4.98, which appeared to have been received in three cent postage stamps at Queen's Park, in an envelope bearing the postmark " London, Ontario," and said to be on account of Ontario Income Tax.

The Income Tax Division of the Department of National Revenue administers the provisions of the Income Tax Act of Ontario 1936. The amount has been placed to the credit of the Province of Ontario, on account of an " unidentified taxpayer."

OTTAWA: An analysis of the automobile tourist traffic which entered Canada during 1937, compiled from returns by the Department's Collectors and Sub-Collectors at frontier points, shows that of the total of 1,383,130 automobiles entered under 60-day touring permits 764 automobiles were from countries other than the United States, and of the 1,358 entered under 6 month permits 6 automobiles were from other countries. An apportionment of United States traffic according to each State of origin shows two States running almost even for first place, New York with a total number of automobiles entered under 60-day and 6-month touring permits of 324,684 and Michigan with a total of 319,719. Vermont was the third heaviest contributor with 110,930 cars crossing the Canadian border under permit, then followed Washington with 81,195, Ohio 75,848, Pennsylvania 63,439, Massachusetts 63,350, Maine 55,344, Illinois 42,967, California 28,429, New Jersey 28,242, Minnesota 23,634, Connecticut 21,093, New Hampshire 17,089, Indiana 15,945, Wisconsin 13,509, Rhode Island 10,629, North Dakota 10,077.

States with the smallest representation included New Mexico with 312 cars entered, Nevada with 398, Wyoming with 527, Arkansas with 556 and Mississippi with 593.

Automobiles from the District of Columbia numbered 4,774.

The total number of 60-day and 6-month touring permits issued last year was 1,384,488, an increase of 190,230 over 1936, and an increase of 412,343 compared with 1935.

St. Clair, N.B. The three outports of Edmundston, Saint Leonard and Clair, in the county of Madawaska, in the northwest corner of New Brunswick, are busy points for tourist traffic, issuing during 1937 a total of 17,322 sixty-day touring permits for United States automobiles. This constitutes twenty per cent of the total number of such permits issued by the province. An even greater proportion is shown in the number of permits issued for Canadian cars outward, the three outports accounting for 6,816, or thirty-three per cent of the 20,664 issued by the province. Of the total provincial tourist traffic, inward and outward last year, these three outports handled thirty-five per cent.

Montreal: International traffic through the Customs Air Harbour, St. Hubert, Quebec, in January last surpassed at all points that of January, 1937. One hundred and forty aeroplanes, inward 68, outward 72, carrying in all 341 passengers, inward 150, outward 191, reported. This was an increase of 100 planes and of 250 passengers. Pieces of baggage handled numbered inward 162, increase 120, outward 262, increase 185; express parcels inward 29, increase 21, outward 10, increase 2; bags of mail inward 409, increase 116, weight 6,477 pounds, increase 1,252 pounds, outward 244, increase 93, weight 2,729 pounds, increase 841 pounds. The value of importations was $1,327 compared with $405. Flights cancelled owing to weather conditions numbered inward 26, outward 12. This compares with inward 8, outward 9, cancelled in January last year.

Toronto: Over sixty thousand packages were handled at the Customs postal branch, Toronto, during January, 1938, an increase of 5,293 over the same month last year. Packages received numbered 32,430, increase 2,530, packages delivered 29,283, increase 2,763. Duty collected amounted to $60,931, a drop of $1,154, while entries totalled 2,644, increase 145. Collections at the express branch amounted to $153,857, a decrease of $27,347, while packages received numbered 15,990, decrease 1,173; entries 3,298, decrease 102.

Fifteen aeroplanes reported through the Leaside Customs Air Harbour during January. Ten of these were United States planes and five Canadian. Three passengers were carried. During January last year ten aeroplanes reported, carrying in all eight passengers.

Montreal: Collections at the Customs postal branch, Montreal, during January last amounted to $66,644, up $7,330 over the same month last year. Packages received totalled 22,945, a drop of 555, while parcels cleared numbered 22,519, a decrease of 453; entries 1,916, an increase of 164. Totals for the Customs express branch were: collections $183,637, decrease $213; packages received 14,559, increase 909; entries 2,438, decrease 53.

In Jasper National Park, Alberta, which is situated in the heart of the Canadian Rockies, motor roads provide access to a district containing hundreds of massive peaks, huge glaciers and ice-fields, beautiful lakes, forested valleys, tree-clad slopes, and alpine meadows. Largest of Canada's great national playgrounds, Jasper Park, 4,200 square miles in area, contains many notable points of interest, among which are the historic and delightful Athabaska Valley, Maligne Canyon, Mount Edith Cavell, the Miette Hot Springs—among the hottest on the North American continent, the Tonquin Valley, and beautiful Maligne Lake, largest of all glacier-fed bodies of water in the Canadian Rockies. It is also the natural home of numerous species of Canada's big game animals, which are rigidly protected within all park areas.

PRODUCTION OF GOLD

The production of gold in Canada during 1937 amounted to 4,090,621 ounces valued at $143,123,330 compared with 3,748,028 valued at $131,293,421 in 1936. Ontario fields accounted for 2,578,914 ounces compared with 2,378,503 in 1936; Quebec, 710,648 ounces compared with 666,905; British Columbia, 507,420 compared with 451,938; Manitoba and Saskatchewan, 226,045 ounces compared with 188,254; Yukon, 47,663 compared with 50.358 and Nova Scotia 19,885 ounces compared with 11,960.

QUESTION BOX AND LETTER BAG

Re Copyright Consolidation

J. L. Prendergast, of the Customs-Excise staff at Walkerville, writes:—

It will soon be time for the Department to issue new consolidated copyright and prohibited publication memoranda D. 4 and D. 3 respectively.

Before these memoranda go to press, I suggest the examination of the said memoranda of some port which are kept up to date. On February 6, 1935, Memo. D. 4 was issued: to date I've added from one to six pages to take care of supplements. This entails considerable work, waste of time and stationery, as each page added requires cutting before being glued in its proper place.

When new supplements to the Copyright Act are printed it would be advisable to group each letter of the alphabet separately. As it is now printed, an officer searches through the entire supplement for the titles that start with "A." This is repeated with each subsequent letter of the alphabet.

I suggest also, in regard to Memo. D. 3—prohibited publications—that books and magazines be grouped alphabetically under one heading with the letters "B" or "M" after the title to designate book or magazine, with at least, one full page for additions.

To Facilitate Entry Sorting

H. Caddick of the Customs-Excise staff, Kitchener, Ont., writes:—

May I offer a suggestion which I believe may be useful, and a probable time saver. To facilitate the sorting of entries received in mixed order for filing, (usually from the Drawback branch), the stamp shown below would be visible enough to eliminate errors in filing entries into the wrong year pockets. All that would be necessary would be the issuance of a year strip which may be readily gummed to the reported stamp each year.

1937-38. Reported. Nov. 17, 1937 ....
Officer. Kitchener, Ont.

JUST AMONG OURSELVES

FEBRUARY-MARCH

ADDITIONS

Nova Scotia

Sydney: F. W. MacPherson, Customs Excise Examiner.

Quebec

Montreal: G. P. C. Cardinal, Office Boy; W. A. Hurtubise, Office Boy; G. M. Ryan, Office Boy.

Paspebiac (Chandler): C. F. Sirois, Customs Excise Enforcement Officer.

Quebec (Riviere du Loup): L. J. R. St. Pierre, Customs Excise Examiner, Grade 1.

Ontario

Goderich: D. E. Campbell, Customs Excise Examiner.

Ottawa: B. S. Davis, Customs Excise Clerk; C. A. Worrall, Customs Excise Examiner.

Ottawa (Renfrew): J. N. Clark, Customs Excise Examiner, Grade 1.

Saskatchewan

Saskatoon: S. A. Turner, Customs Excise Examiner.

British Columbia

New Westminster (Boundary Bay): D. M. Kennedy, Customs Excise Examiner; D. J. Nelson, Customs Excise Examiner.

Administrative

W. E. Blois, Stenographer, Grade 1; Fanny Ellenberg, Stenographer, Grade 1.

DEDUCTIONS

New Brunswick

Saint John (Sussex): A. E. Pearson, Sub-Collector of Customs and Excise, Grade 1 Outport (Retired).

Quebec

Montreal: M. M. T. Dozois, Stenographer, Grade 1 (Services terminated).

Quebec (Riviere du Loup): J. J. P. A. Soucy, Customs Excise Examiner, Grade 1 Outport (Services terminated).

Ontario

Peterborough: P. G. S. Webb, Customs Excise Examiner (Retired).

Saskatchewan

Saskatoon: J. F. Hamilton, Customs Excise Examiner (Services terminated).

British Columbia

New Westminster (Boundary Bay): C. A. Lawrence, Customs Excise Examiner (Services terminated); H. A. J. Monk, Customs Excise Examiner (Services terminated).

Administrative

A. J. Carnegie, Customs Reviewing Appraiser, Grade 1 (Resigned); P. A. A. DeChamplain, Office Boy (Services terminated); A. St. C. Weddall, Stenographer, Grade 1 (Resigned).

PROMOTIONS

Quebec

Montreal: J. E. C. Hebert, from Clerk, Grade 1, to Customs Excise Examiner; L. J. O. Paradis, from Typist, Grade 2, to Customs Excise Clerk; J. H. E. Wayland, from Stenographer, Grade 2, to Customs Excise Clerk.

Ontario

Cornwall: W. M. Evans, from Customs Excise Examiner to Cashier and Computing Clerk.

Guelph: A. M. McCrae, from Customs Excise Clerk to Express and Postal Computing Clerk.

Toronto: J. T. Hackney, from Express and Postal Computing Clerk to Computing Clerk; R. K. McIntosh, from Express and Postal Computing Clerk to Computing Clerk; E. C. Pearson, from Customs Excise Clerk to Express and Postal Computing Clerk.

Ottawa: C. A. Roy, from Customs Excise Clerk to Senior Customs Excise Examiner.

Manitoba

Winnipeg: H. R. Richardson, from Customs Truckman to Customs Excise Clerk; C. E. Skiffington, from Cashier and Computing Clerk to Computing Clerk.

British Columbia

New Westminster: (Pacific Highway) J. A. Corcoran, from Customs Excise Examiner to Assistant Customs Appraiser.

Vancouver: H. H. Hyde, from Senior Customs Guard to Customs Warehouse Keeper.

Administrative

Albert Benoit, from Clerk, Grade 2, to Clerk, Grade 3; J. R. Duclos, from Clerk, Grade 2, to Clerk, Grade 3; J. H. Duncan, from Clerk, Grade 3, to Clerk, Grade 4; A. T. Peters, from Clerk, Grade 2, to Clerk, Grade 3; J. L. Pye, from Clerk, Grade 2, to Clerk, Grade 3; L. G. Robinson, from Typist, Grade 1, to Clerk, Grade 2; B. S. Shapiro, from Stenographer, Grade 2, to Clerk, Grade 3; T. W. Sword, from Clerk, Grade 1, to Clerk, Grade 2.

TRANSFERS

Quebec

J. W. Berger, from Customs Excise Enforcement Officer, Quebec (St. Pamphile) to Customs Excise Examiner, Grade 1 Outport, Quebec (Montmagny).

Investigation—Drawbacks

E. P. Williamson, from Investigator of Drawback Claims, Montreal, to Investigator of Drawback Claims, Vancouver, B.C.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of Net Collections by Districts Received During the Eleven Months of the Fiscal Year February 1937 and February 1938. (Decrease marked*).

Districts	1936-37	1937-38	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	783,262 26	949,195 00	165,932 74
Halifax........	1,291,464 80	1,539,916 99	248,452 19
Saint John....	890,348 28	1,077,163 56	186,815 28
Quebec.........	1,209,491 64	1,132,053 30	*77,438 34
Montreal......	26,301,421 10	31,334,227 94	5,032,806 84
Ottawa........	8.264,707 21	7,804,941 02	*459,766 19
Kingston......	325,158 36	266,742 63	*58,415 73
Belleville.....	436,989 53	602,290 78	165,301 25
Toronto.......	32,349,144 99	39,538,587 31	7,189,442 32
Hamilton.....	6,626,740 91	7,591,921 16	965,180 25
London.......	9,087,609 44	10,594,601 28	1,506,991 84
Fort William..	256,883 96	346,819 85	89,935 89
Winnipeg......	2,342,932 80	2,836,540 27	493,607 47
Regina........	241,238 69	308,523 86	67,285 17
Saskatoon.....	138,694 70	202,325 05	63,630 35
Calgary.......	1,353,876 23	1,354,701 31	825 08
Edmonton....	395,851 73	464,335 21	68,483 48
Vancouver....	6,424,384 62	8,572,509 39	2,148,124 77
Yukon........	23,521 73	26,378 68	2,856 95
Total.....	98,743,722 98	116,543,774 59	17,800,051 61

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF FEBRUARY 1937 AND 1938

—	1937	1938	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	6,960,962 22	6,766,483 79		
Less Refunds and Drawbacks	731,989 51	981,306 91		
Net	6,228,972 71	5,785,176 88	....	443,795 83
EXCISE TAXES	12,260,383 84	12,860,763 41		
Less Refunds and Drawbacks	268,523 86	352,453 82		
Net	11,991,859 98	12,508,309 59	516,449 61	....
EXCISE DUTIES	3,223,507 22	3,354,885 80		
Less Refunds and Drawbacks	28.779 10	37,289 02		
Net	3,194.728 12	3,317,596 78	122,868 66	....
SUNDRY COLLECTIONS	54,009 60	46,587 91		
Less Refunds	25 20	1 55		
Net	53,984 40	46,586 36	....	7,398 04
Net Totals	21,469,545 21	21,657,669 61	639,318 27	451,193 87
Net Increase	....	....	188,124 40	....

TOTALS FOR ELEVEN MONTHS

—	1936-37	1937-38	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	82,203,536 33	94.075,549 97		
Less Refunds and Drawbacks	7,975,080 31	8,907,407 47		
Net	74,228,456 02	85,168.142 50	10,939,686 48	....
EXCISE TAXES	136,701.313 69	166.419,379 57		
Less Refunds and Drawbacks	2,991.471 28	3,400.362 99		
Net	133,709.842 41	163.019,016 58	29,309,174 17	....
EXCISE DUTIES	42,784 035 28	48.716,144 20		
Less Refunds and Drawbacks	452,078 43	440,314 22		
Net	42,331,956 85	48,275,829 98	5,943,873 13	....
SUNDRY COLLECTIONS	666,688 37	727,667 38		
Less Refunds	570 35	491 28		
Net	666.118 02	727.176 10	61,058 08	....
Net Totals	250,936,373 30	297,190,165 16	46,253,791 86	....
Net Increase	....	....	46,253,791 86	....

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF FEBRUARY 1937 AND 1938

—	February, 1937	February, 1938	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	3.022.873 28	3,348,176 81	325,303 53	....

TOTALS FOR ELEVEN MONTHS

—	1936-37	1937-38	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	98,743,722 98	116,543.774 59	17,800.051 61	....

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN EXPORT TRADE DURING THE MONTH OF FEBRUARY, AND THE ELEVEN MONTHS ENDED FEBRUARY, 1937 AND 1938

—		February, 1937		February, 1938	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		....	74,791,596	....	60,155,402
Total Exports (Foreign Produce)		....	899,728	....	825,801
Principal Items of Exports—					
Wheat	Bush.	5,362,031	6,926,695	2,838,804	3,689,813
Wheat flour	Brls.	347,884	1,897,241	272,488	1,566,582
Fish	Cwt.	366,870	2,497,619	277,965	1,780,855
Furs	$	....	2,190,806	....	2,071,106
Meats	Cwt.	219,824	3,273,646	183,391	2,901,109
Cheese	Cwt.	7,038	107,523	4,200	71,465
Planks and boards	M ft.	120,856	2,815,413	117,734	2,300,059
Wood pulp	Cwt.	1,139,987	2,589,103	881,021	2,390,320
Newsprint	Cwt.	4,458,890	8,011,776	2,794,689	5,964,499
Automobiles and parts	$	....	1,944,872	....	3,020,928
Copper, partially manufactured	Cwt.	265,250	2,881,150	329,891	3,075,375
Nickel, unmanufactured	$	....	4,290,079	....	5,475,011

—		Eleven months ended February, 1937		Eleven months ended February, 1938	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		....	972,855,377	....	996,009,201
Total Exports (Foreign Produce)		....	12,030,052	....	13,699,943
Principal Items of Exports—					
Wheat	Bush.	223,247,914	217,131,537	86,141,474	111,821,286
Wheat flour	Brls.	4,380,689	19,403,766	3,603,153	21,450,582
Fish	Cwt.	3,428,719	23,818,184	3,296,137	25,107,204
Furs	$	....	17,324,722	....	13,415,577
Meats	Cwt.	2,285,002	32,085,843	2,499,673	38,096,822
Cheese	Cwt.	794,318	11,035,965	870,892	12,792,455
Planks and boards	M ft.	1,735,974	36,735,155	1,658,394	40,532,981
Wood pulp	Cwt.	14,152,353	29,576,849	14,729,347	37,060,727
Newsprint	Cwt.	57,001,014	99,516,835	59,741,216	111,322,213
Automobiles and parts	$	....	19,272,076	....	24,988,336
Copper, partially manufactured	Cwt.	3,779,986	34,215,173	4,150,525	51,301,741
Nickel, unmanufactured	$	....	39,601,239	....	55,740,101

Gold held under earmark at the Bank of Canada:

	Fine Oz.
Net increase, month of February, 1938	....
Net increase, eleven months ended February, 1938	376,507·876

The National Revenue Review

In this Issue

INCOME TAX AND THOSE WHO PAY IT
Chart showing various individual classes

DAY BY DAY AT A LARGE BORDER PORT
Unusual incidents in handling tourist travel

SHIPPING SEASON AT HALIFAX AND SAINT JOHN
Much activity during past winter months

NEWS AND COMMENT, CHANGES IN PORTS,
STAFF NOTES, DEPARTMENTAL RULINGS,
INCOME TAX COLLECTIONS

LIBRARY

April, 1938

Vol. XI No. 7

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Department of National Revenue

Minister of National Revenue
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Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, L. F. JACKSON.
Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, P. L. YOUNG.

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J. Sydney Roe, Editor

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The Late Mr. Burrell

BY the older members of the staff of National Revenue particularly, not only at Headquarters but at the larger ports, the death of the Honourable Martin Burrell is sincerely regretted. He was a former Minister of Customs and Inland Revenue, serving in that capacity from January 1, 1920, to July 10 of that year, when he was appointed Parliamentary Librarian. The latter position he filled with rare and signal distinction until his death on March 20, 1938. Although his term of office as Minister of the Department was brief, he was greatly admired and respected by the staff, who recognized his admirable qualities of head and heart. The *Editor* of the REVIEW who enjoyed the friendship of Mr. Burrell for thirty years, and from a seat in the Press Gallery saw him introduced in the House of Commons in 1908, knew well his kindly and tolerant character and his gentle way of overlooking the faults and failings of his fellows. May the sod of Beechwood, which received in recent months all that is mortal of his two intimate friends and colleagues, Sir Robert Borden and Sir George Perley, rest lightly upon him.

When Conscience Stirs

THERE is always a touch of human interest about "Conscience Money." The stirring of that indefinable thing called Conscience prompts many people who have at times evaded payment of Customs duty, to send remittances to the Department. These amounts vary from one cent to hundreds of dollars, and the accompanying letters often contain wholesome advice to "whom it may concern." A donation was remitted in the form of a one-cent postage stamp, with an explanatory note reading briefly "Conscience money. One cent," while another letter contained a bank draft for two thousand dollars, the sender also preferring to remain anonymous.

A sum of $500 was enclosed with a letter, typical of many, which set forth that the writer at various times during the past twenty years had purchased in the United States shoes and dresses for personal use and occasionally for friends, bringing them into Canada without paying duty. To free the conscience of the writer a cheque for $500 was enclosed, which was thought to be a fair estimate of the amount which should have been paid in duties.

Another amount of $350 was sent the Department with the explanation that the writer had not cheated the Customs for the past ten or fifteen years but now felt that duty should be paid on the odd dress or two brought in without declaring as far back as twenty-five or thirty years ago.

Thirty years ago a woman living in the middle west brought in some groceries from the United States without declaring them at the Canadian Customs. She wrote to the Department recently enclosing $2.50 which she declared was owing. The stirring of conscience in a traveller in distant Japan also prompted the sending of a remittance to the Department.

The above are culled from many interesting communications accompanying the remittance of "Conscience Money."

Day By Day at a Large Border Port

MANY interesting incidents arise in the handling of the constant flow of travel at Fort Erie, over the Peace Bridge and ferry. The *Editor* is indebted to H. G. Stamp, the Collector at this important international border port for an entertaining and informative description of the daily routine of Customs officers.

The duties of an officer at this large frontier port of entry are varied, but the work of admitting the thousands of visitors from the United States is carried out efficiently and rapidly. The fact that misunderstanding and confusion does not occur often may be accounted for by the fact that these friendly visiting neighbours know Canadians, and Canadians know them. It follows that a brief explanation of regulations and requirements is readily understood. Acts of courtesy and attention are gratefully received, and that such pay excellent dividends is apparent when it is found that the same people revisit Canada and bring others year after year.

Of course, the great majority of the tourists are well-informed regarding the geography of Canada, and acquainted with the topography of the points they wish to reach. However, there are some, making their initial visit to Canada, who have been misinformed, or prefer to exercise their imagination in describing to the officer their desires and intentions. For instance: A car of ancient vintage noisily approaches the examination platform, and comes to a grinding, rasping stop. The officer is gazing at the number of pieces of wood and lengths of tree limbs laden on the running boards, fenders, and fastened to every available part of the car body. He glances at the driver of the car, who is staring fixedly at some distant point, while the expression on his face becomes more incredulous each passing moment. The officer breaks the silence with "Where to, please?" The driver answers by pointing ahead and saying: "Are those real trees?" Being convinced by the officer that the objects of his attention are actually trees, he explains that a friend who once visited Canada had told him to be sure and take plenty of firewood for cooking purposes, as there were no trees there. Further questions and answers from both sides left the officer with the impression that this man's friend had probably departed from the state of Minnesota and arrived with a harvesting crew in one of the Canadian prairie provinces, which might account for his describing the land as practically treeless.

About one o'clock in the morning, an officer informed two men in the front seat of a car entering Canada that it was necessary to detain several bottles of liquor contained in their personal baggage, to which they raised no objection. However, the sleeping occupant of the rear seat, after being awakened and advised that he, too, was required to deliver the liquor in his hand baggage into the safekeeping of the officer, did not readily agree. Having surrendered it, he made a grumbling remark to the men in the front seat of the car. One of his companions said, "Hush, everything's all right. Don't be calling the officer an ass." Not yet quite aware of his surroundings, the occupant of the rear seat audibly mumbled, "Who called him an ass? Anyway, it ain't who called the officer an ass, it's who called that ass an officer." The unconscious humour of this remark appealed to officers and visitors alike and, perhaps with the thought that he had nicely taken care of the situation, but not realizing in just what manner, the man in the rear seat resumed his slumber.

Here are some facts about last season's tourist travel. At Fort Erie, May 1 to December 31, the figures do not include the large number of people who commute daily by automobile over the Peace Bridge and ferry between their summer residences here and Buffalo. Sixty-day permits issued 181,379, increase 35,208. Of these, to tourists from New York State 76,032, increase 2,338; from Ohio 28,042, increase 6,077; from Pennsylvania 23,991, increase 4,646; from Michigan 20,269, increase 3,163. Records for June, July, August and September show every State represented. To automobiles bearing other than United States registration plates, permits were issued to those from Mexico, Panama and the Bahamas, Hawaii and Canal Zone, Cuba, Newfoundland, and Porto Rico. For the same period 9,503 tourists' outfit reports, without deposit, were received, increase 6,710, and 446 with deposit were granted.

While the handling of tourists' automobiles has occupied the major portion of the time of the staff at Fort Erie during the past season, the movement of commercial business via truck transport is steadily commanding more attention, and has increased sufficiently at this port to require the erection of an additional building at the Peace Bridge, wherein takes places the unloading, checking and examination of merchandise shipments.

Canadian cars exported for touring purposes numbered 49,781. Foreign cars inwards for touring purposes for 48 hours 642,754, increase 57,491.

The Sap is Running

WINTER may linger in the lap of Spring but the sap is running in the maple trees, and the maple syrup and maple sugar which will be made from the estimated 24,000,000 trees that will be tapped is expected to yield this year a total revenue of more than $4,000,000. In 1937, due to exceptionally adverse weather conditions, the yield of maple products in Canada was much below normal. Production of maple syrup fell from 2,022,719 gallons in 1936 to 1,232,069 gallons in 1937, while the sugar crop dropped from 9,231,803 pounds in 1936 to 4,413,147 pounds in 1937. The total revenue of both maple syrup and maple sugar last year was $2,245,042 or $1,468,739 less than in 1936. The prospects, however, this year are for a crop equal to, if not larger, than in 1936.

Most of the maple syrup and maple sugar produced in Canada comes from the province of Quebec, which accounted last year for 90·2 per cent of the sugar and 67 per cent of the syrup of the total production. Ontario produced 6·6 per cent of the sugar and 32 per cent of the syrup. The remaining 3·2 per cent of sugar and one per cent of syrup came from the provinces of New Brunswick and Nova Scotia. The chief source of the supply of maple products in the province of Quebec is in the counties of Beauce, Brome, Missisquoi and Shefford in the Eastern Townships, and south of the River St. Lawrence and along the North Shore between Montreal and Quebec City. In Ontario the counties of Lanark, Leeds and Glengarry in Eastern Ontario are the principal areas of production.

The Hundred Dollar Exemption

TRAVELLERS baggage valued at $6.569,888 was brought into Canada duty free by returning Canadians under the one hundred dollars exemption clause provided in the Customs Tariff, during the eleven months period from April 1, 1937, to February 28, 1938. Of this total, goods from the United States alone amounted in value to $5,785,970, the remainder, $783,918, coming from all other countries. This travellers baggage is classified under seven items, including one for miscellaneous commodities. The principal item imported in the seven months period was clothing which had a value of $3,102,264 from all countries, and from the United States $2.730,969. Furniture and household appliances were in second place, valued at $655,758, of which amount $613,493 came from the United States, while boots and shoes came third with a total value of $599,567, and from the States $575,390. Imported radios, fourth on the list. were nearly all from across the line, the total value being $558,731, of which $556,172 worth were bought in the United States. The other two listed items were automobile accessories totalling $89,693. with $89,583 from across the border, and automobile tires and tubes totalling $82,169, with $81,701 from the States. Under miscellaneous commodities $1,481,706 worth of goods were brought in, and of this amount $1,138,662 came from the United States.

During the month of February Canadians availed themselves of this exemption clause to the extent of $266.232. This compares with $201,044 for February, 1937. Of these totals goods from the United States were valued at $248,205 and $183,947 respectively. Values in detail for February, 1938, representing goods brought in from all countries, with totals from the United States in brackets, were: clothing $128,080 ($119,176), furniture and household appliances $33,655 ($31.399), boots and shoes $23,062 ($22,088), radios $23,898 ($23,879), automobile accessories $1.838 ($1.838), automobile tires and tubes $1,986 ($1,961), miscellaneous commodities $53,713 ($47,864).

Re Canadian Customs Waters

AN Order in Council was passed on December 18, 1937 adopting the report of the Interdepartmental Committee which has been sitting since 1932, that the first recommendation of the Committee relating to the St. Lawrence Estuary involves the preparation of a map pursuant to the provisions of the Customs Act, marking out the territorial waters of Canada, adopting as a base line for this purpose a line drawn from Cape Rosieres on the Gaspe Peninsula to the west end of the Island of Anticosti to the mouth of the River St. John. This means that the R. C. M. Police are now preparing to seize suspected smugglers if found anywhere within three miles measured seaward of that line in the case of all vessels, and within twelve miles of it in the case of Canadian registered or Canadian owned vessels. Hitherto they have been treating as the High Seas everything seaward of a line drawn across the river at Cap Chat, which is roughly 120 miles inland from the line now established.

"Made in Canada" Rulings

THE following ruling transferring goods from the category of " a class or kind not made in Canada " to that of " a class or kind made or produced in Canada " is issued in accordance with the Government's undertaking to give " adequate notice " to parties concerned, and is to be effective three weeks from the date hereof—25th March, 1938.

" Hand Looms are now of a class or kind made in Canada."

Departmental Rulings

"NORTHWESTERN" Cutting and Dipping Machine, per illustration, manufactured by The Northwestern Co., Morris, Ill., and specially designed for the cutting and dipping of ice cream bars, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

Automatic Rule Slat Varnishing Machine, and the Varnishing Machine for round and conical sticks, as illustrated in the leaflets of Fr. Ehrhardt, Nurnberg, Germany, pulley-driven, at the present time are held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-Germany Trade Agreement.

" U.S." Electric Roll Slicer, per illustration, manufactured by the U.S. Slicing Machine Co., La Porte, Indiana, designed for slicing all kinds of rolls, biscuits, hot dog and hamburger buns, with a maximum capacity of 6,000 rolls per hour, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

" Crescent " Electric Industrial Tractor, per illustrations, manufactured by Crescent Truck Co., Lebanon, Pa., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

Wire Weaving Machine and Wire Assembling Machine, per photographs, manufactured by The Van Dresser Specialty Corporation, Detroit, Mich., used in the manufacture of insulators, at the present time are held to be of a class or kind not made in Canada. These machines and bona fide complete parts thereof are dutiable at twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motors—Item 445g.

" New Liberty " Open Side Planer, Type 36". manufactured by the Liberty Machine Tool Co., Hamilton, Ohio, at the present time is held to be of a class or kind made in Canada. Twenty-five per cent ad valorem, Item 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

Models D2 and D3 "Dumore" Precision Built Dental Lathes, per illustrations, manufactured by The Dumore Company, Racine, Wis., at the present time are held to be of a class or kind made in Canada. Twenty-five per cent ad valorem, Item 427, under the Canada-United States Trade Agreement. Motors—Item 445g.

Until otherwise determined, materials of a class or kind not made in Canada, specially designed for use as hat braids only, which are made chiefly of visca, cellophane, or similar synthetic fibres, but not including what is generally known as rayon or artificial silk, specially woven in widths exceeding 6 inches with false selvedges inserted at regular intervals so that they may be slit and are actually slit before importation into strips 6 inches wide or less, without danger of unravelling at the edges, may be permitted entry under Tariff Item 569c, provided the provisions of the item are otherwise complied with.

Changes in List of Customs-Excise Ports

Edmundston, N.B., an outport and warehousing port under the survey of the port of Woodstock, N.B., established as a port and warehousing port, effective 1st April, 1938.

Clair, Grand Falls, St. Leonard, N.B., outports and warehousing ports under the survey of the port of Woodstock, N.B., transferred to the jurisdiction of the port of Edmundston, effective 1st April, 1938.

Connors, St. Hilaire, N.B., preventive stations under the survey of the port of Woodstock, N.B., transferred to the jurisdiction of the port of Edmundston, effective 1st April, 1938.

St. Pamphile, P.Q., a preventive and manifesting station under the survey of the port of Quebec, P.Q., to be continued as a preventive station only.

Edson, Vegreville, Vermilion, Wetaskiwin, Alta., postal collecting stations under the survey of the port of Edmonton, Alberta, closed from 1st March, 1938.

Amos, P.Q., an outport and warehousing port under the survey of the port of Quebec, P.Q., established as a port and warehousing port, effective 1st April, 1938.

Port Menier, P.Q., a postal collecting station under the survey of the port of Quebec, P.Q., closed from 1st March, 1938.

Ashcroft, Enderby, Golden, B.C., postal collecting stations under the survey of the port of Revelstoke, British Columbia, closed from 1st April, 1938.

Pacific Highway, B.C., an outport and warehousing port under the survey of the port of New Westminster, B.C., established as a port and warehousing port, effective from 1st April, 1938.

Even Without the Falls View Bridge

ALTHOUGH the Falls View Bridge is gone, and February is not regarded as an ideal month for automobile tourist travel, a total of 106,194 automobiles inward and outward, carrying in all 400,354 passengers, was cleared during that month through the port of Niagara Falls via the Lower Arch and Queenston bridges. This was an increase of 11,477 in the number of automobiles and of 33,409 in the number of passengers compared with the same month last year. Traffic totals in detail were as follows: United States cars inward 35,669, increase 6,636, outward 33,581, increase 2,404; Canadian cars inward 18,905, increase 2,120, outward 18,039, increase 317; other vehicles inward 1,906, decrease 35, outward 1,904, decrease 17; passengers inward 203,642, increase 19,670, outward 196,712, increase 13,739.

The number of 60-day touring permits issued at Niagara Falls in February increased by 171 to 2,219, while the number of traveller's vehicle permits dropped by 120 to 118. United States cars entered for periods of 48 hours or less numbered 33,433, an increase of 6,719, while the number of permits issued for Canadian cars outward for touring purposes totalled 5,245, an increase of 1,080.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of February, 1937, and February, 1938:—

February, 1938, spirits potable, $511,157; February, 1937, $502,955. February, 1938, spirits, non potable, $57,053; February, 1937, $62,178. February, 1938, validation fee, $26,715; February, 1937, $84,264. February, 1938, malt, $506,842; February, 1937, $442,882. February, 1938, beer, $15,595; February, 1937, $23,739. February, 1938, malt syrup, $6,983; February, 1937, $4,733. February, 1938, cigars, $28,216; February, 1937, $21,592. February, 1938, cigarettes. $1,905,246; February, 1937, $1,673,522. February, 1938, manufactured tobacco, $360,595; February, 1937, $389,432. February, 1938, licences, $2,777; February, 1937, $2,632. February, 1938, total, $3,421,182; February, 1937, $3,207,933.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of February, 1937, and February, 1938:—

February, 1938, tobacco, cut, 1.490,289 pounds; February, 1937, 1,608,665 pounds. February, 1938, tobacco, plug, 244,840 pounds; February, 1937, 276,380 pounds. February, 1938, snuff, 67,326 pounds; February, 1937, 61,722 pounds. February, 1938, cigarettes, number 476,291,960; February, 1937, 418,343,845. February, 1938, cigars, number 9,620,502; February, 1937, 7,275,795. February, 1938, foreign raw leaf tobacco, 349,167 pounds; February, 1937, 412,283 pounds.

Tariff Change by Order in Council

BY Order in Council (P.C. 355), dated the 18th February, 1938, passed under the authority of Section 284, paragraphs (*k*) and (*m*), of the Customs Act, it is ordered that:

The undermentioned equipment, when imported for the specified purpose, be accorded, for the period named, the Tariff treatment hereunder indicated,—

Trucks of welded design with tubular frame, cast steel cross members, rubber mountings and rubber inserted wheels, of a class or kind not made in Canada, for use in the construction of street railway cars, not to include electric motors or magnetic track brakes; complete parts of the foregoing . . . . Until the 30th day of July, 1938.

British Preferential Tariff, Free; Intermediate Tariff, Free; General Tariff, 35 p.c.

(To be designated as Tariff Item No. 828).

The Order in Council referred to is effective on and after the 26th February, 1938, the date of publication in the *Canada Gazette*.

January Gold Production

JANUARY gold production totalled 361,086 ounces compared with 361,671 in December and 328,545 in January, 1937. The following was the production by provinces with the December figures in brackets: Ontario, 222,867 (229,562); Quebec, 76,865 (68,032); British Columbia, 40,684 (43,044); Manitoba and Saskatchewan, 18,110 (17,008); Nova Scotia, 2,118 (1,948); Yukon, 442 (223).

January gold averaged $34.90 per ounce on the London market in Canadian funds, making the output worth $12,601,901. The December average price was $34.93, making value of production $12,633,168.

Export of Wheat and Flour

ACCORDING to Customs figures there were 2,838,804 bushels of Canadian wheat exported in February of the value of $3,689,813 compared with 5,362,031 valued at $6,926,695 in February, 1937. The average export price rose to $1.30 from $1.29. The amount to the United Kingdom was 2,332,717 bushels of the value of $3,048,978 compared with 3,740,529 bushels at $4,906,195 a year ago. Domestic exports of wheat flour were 272,488 barrels of the value of $1 566,582 as compared with 347,884 valued at $1,897,241 in February, 1937. The average export price rose to $5.75 from $5.45. The amount to the United Kingdom was 167,691 barrels valued at $957,881 compared with 193,581 worth $1,041,295.

Export of Arms and Ammunition

THIRTY-FIVE permits for the exportation of arms, ammunition, implements or munitions of war were issued by the Department of National Revenue during the month of February, 1938, the total value of which was $444,046.30.

Aircraft and aircraft parts accounted for a total of $417,593, the balance being made up principally of ammunition valued at $25,397.63.

$259,200 worth of aircraft parts went to Turkey. China, Japan, Nicaragua, United States and Venezuela purchased aircraft valued at $47,600, $43,000, $40,600, $17,000 and $990 respectively. Ammunition for the United Kingdom accounted for exports totalling $25,397. Smaller shipments went to Australia, Newfoundland and the Argentine Republic.

Imports for Eleven Months

IMPORTS entered for home consumption during the eleven months period, April 1, 1937, to February 28, 1938, reached a value of $734,014,290, made up of dutiable goods $395,597,634, free goods $338,416,656. This shows an increase of $133,128,753 compared with the same period one year ago. Iron and its products was the principal commodity imported with a value of $191,747,012, then followed in order: non-metallic minerals and products $128,235,533, fibres, textiles and textile products $99,185,115, agricultural and vegetable products, mainly foods, $86,895,075, agricultural and vegetable products, other than foods, $48,262,234, miscellaneous commodities $44,782,361, non-ferrous metals and their products $43,234,989, chemicals and allied products $33,890,612, wood, wood products and paper $30,993,965, animals and animal products $26,787,394.

The month of February showed total imports entered for home consumption of $46,951,619 as against $48,680,842 entered in February, 1937, a drop of $1,729,223. Of the total entered in February this year $27,873,889 represented dutiable goods and $19,077,730 free goods. February's imports in detail were as follows: iron and its products $12,264,622, fibres, textiles and textile products $7,965,095, non-metallic minerals and products $6,912,060, agricultural and vegetable products, mainly foods, $4,476,582, miscellaneous commodities $2,976,912, non-ferrous metals and their products $2,971,634, wood, wood products and paper $2,417,930, agricultural and vegetable products, other than foods, $2,375,617, animals and animal products $2,313,819, chemicals and allied products $2,277,348.

Air Traffic at St. Hubert

INTERNATIONAL air traffic through the Customs Air Harbour, St. Hubert, Quebec, during February last increased at all points compared with February, 1937. One hundred and two aeroplanes, carrying in all 406 passengers, reported; an increase of 48 planes and of 274 passengers. Pieces of baggage handled totalled inward 203, increase 139, outward 302, increase 201; express parcels inward 23, increase 13, outward 7 ,(no change); bags of mail inward 389, increase 67, weight 6,974 pounds, increase 553 pounds, outward 213, increase 46, weight 2,722 pounds, increase 677 pounds. The value of importations was $1,304 compared with $671 in February last year. Flights cancelled owing to weather conditions numbered inward 29, outward 28. This compares with 10 flights cancelled during February, 1937, inward 5, outward 5.

In Years Gone By

SHORTLY after the close of the American Civil War instructions were issued to Canadian Collectors of Customs regarding the official attitude to be adopted towards Confederate warships touching at British ports. These old documents make interesting reading to-day. A covering circular issued by R. S. M. Bouchette, Commissioner of Customs and Excise, is headed Finance Department, Customs, Ottawa, November 9, 1865, and reads as follows:—

> Referring to the notice issued by this Department on the 16th June last, calling the attention of Collectors and other officers of Her Majesty's Customs in Canada to the instructions contained in Earl Russell's despatch of 2nd June last, as to the course to be adopted towards Confederate vessels of war in British waters, in consequence of the peace, which it is recognized, has been restored within the territory of the United States; I now annex, by command, for your information and guidance, a copy of circular despatches from the Right Honourable the Secretary of State for the Colonies and from Earl Russell, relative to the unrestricted hospitality and friendship to be shown to vessels of war of the United States in all Her Majesty's ports whether at home or abroad.

The despatch from Lord Russell referred to above was sent from the Foreign Office, London, October 13, 1865, and reads in part:—

> With reference to my letter of the 2nd of June last, prescribing the course to be taken by Her Majesty's several authorities in all ports, harbours, and waters belonging to Her Majesty, whether in the United Kingdom or beyond the seas, in consequence of the recognition by Her Majesty's Government that peace has been restored within the whole territory of which the United States of North America before the commencement of the Civil War were in undisputed possession, and with reference more particularly to that passage in my letter in which it was laid down that Confederate vessels departing from any port, harbour and waters belonging to Her Majesty, in which such vessels might be found, should then and for the last time have the full benefit of the prohibition enforced against pursuit of them within twenty-four hours by a cruiser of the United States lying at the time within any such ports, harbours and waters, I have the honour to state to you that Her Majesty's Government are of the opinion that it is desirable that Her Majesty's naval and other authorities at home and abroad should be formally apprised that all measures of a restrictive nature on vessels of war of the United States in British ports, harbours or waters, are now to be considered as at an end, and that it is the desire and intention of Her Majesty's Government that unrestricted hospitality and friendship should be shown to vessels of war of the United States in all Her Majesty's ports, whether at home or abroad.

HERE AND THERE

Income Tax is something which does not strike many people as being very funny, but occasionally there is a laugh in it. For instance, the Inspector of Income Tax, Toronto, noticed in a recent issue of *Colliers* the following, and he sent it to the *Editor*:—

Commissioner of Income Tax talking to new employee: "Need I say, Murphy, that the slogan of your former employers, 'The customer is always right,' would scarcely apply here?"

And in a recent "Winchell" column the following was given as a definition of an Income Tax Collector "Pickpocket with a search warrant."

There came to the *Editor's* desk recently a volume of approximately nine hundred letters dating from the time of Confederation. It is labelled "Letter Book, Excise" and the majority of the letters are signed by Thos. Worthington, Commissioner of Inland Revenue, or by A. Brunel, Assistant Commissioner. While dealing mostly with routine matters, several of the letters touch on incidents that are of interest to-day, such as the seizure of stills, the importation of spirits, smuggling, and the disposition of seized goods. The following letter dated November 21, 1868, is a typical example:—

> In reply to your letter reporting the seizure of distillery apparatus in the township of Ashfield, I have to instruct you to remove the apparatus in question to some place of safety where they may be held until it is known whether the parties will take proceedings for their recovery within the prescribed period of 30 days from the date of seizure. Should they not be claimed within that time they must be destroyed, i.e., reduced to the state of old metal so that they cannot be again used for dis-

tilling purposes. The worms should be chopped into short lengths and otherwise broken up. The old metal may then be sold.

Another letter dated October 29, 1868, reads in part:—

Your communication respecting the probable existence of illicit stills north of Quebec, suggesting the offer of a reward for information, has been considered, and in reply I have to inform you that this Department has no authority to offer rewards which you recommend—but as the persons who give information would participate in the profits arising from any seizures that may be confiscated, it is reasonable to suppose that if this were known to those you refer to, it would afford the necessary incentive to action.

Elsewhere in the old volume the following schedule is given regulating the apportionment of revenue accruing from seizures:—

When the net proceeds of any seizure is not more than $500 the whole amount to be paid to the seizing officers and informer.

If over $500 and not over $2,000 the seizing officers and informer are entitled to the sum of $500 and 50 per cent upon any other sum not exceeding $2,000.

If over $2,000 and not over $4,000 the seizing officers and informer are entitled to the sum of $500 and 30 per cent upon any other sum not exceeding $4,000.

If over $4,000 and not exceeding $8,000 the seizing officers and informer are entitled to the sum of $500 and 20 per cent upon any other sum not exceeding $8,000.

If over $8,000 the seizure officers and informer are entitled to the sum of $500 and 10 per cent upon the balance remaining.

The Commissioner suspected that large quantities of spirits that were being entered were incorrectly appraised and, on November 5, 1868, he wrote to the District Inspector of the port concerned in part as follows:—

The returns give quantities up to about 17,000 gallons which I suppose have been reckoned as tinctures and essences, but I have reason for believing that a very large proportion was sold as essence of lavender, essence of lemon and as alcohol and castor oil.

Essence of lemon can be used for perfumery, and essence of lavender is clearly perfumed spirits and as such is liable to a duty of 80 cents per proof gallon.

The spirits with castor oil are an illegal manufacture and are not warranted under the O.C., unless it is held to be included in hair wash. It is stated that this preparation contains so little of castor oil as to be quite potable.

It is, I fear, beyond reasonable doubt that grave irregularities have been permitted and that the revenue has sustained very considerable loss in consequence.

An officer at a border port sent the following little story to the *Editor*:—

A tourist was boasting of the wonders he had seen during his world trip.

"And I presume you went up the Nile during your journeyings?" a listener inquired.

"Oh, rather," the globe-trotter replied. "And wasn't it just worth it. What a wonderful view from the summit."

Canada's National Parks gained in popularity when 991,389 visitors were received during the nine-month period ended December 31, 1937, according to a statement issued by the Department of Mines and Resources. Compared with the corresponding period of 1936 when the movement totalled 895,355, an increase of 96,034 persons, or 10·7 per cent, is shown. Although originally established to preserve the landscape in its primitive state and conserve wild life, the National Parks are now serving also as recreational areas, where beautiful surroundings are enjoyed each year by thousands of Canadians and visitors from other lands. Their increasing popularity may be attributed in part to improved transportation facilities and to man's realization of the contribution an annual change of environment can make to health.

In the Maritime Provinces the attendance at historic Fort Beausejour National Park, New Brunswick, was 20,000, about the same as in the preceding year. Fort Anne National Park, Nova Scotia, also rich in historical associations, had 16,957 visitors, an increase of 676. The two newcomers to Canada's system of National Parks, Cape Breton Island National Park and Prince Edward Island National Park, both established in 1936, also made their contribution to vacationers, attracting 20,000 and 2,500 visitors, respectively.

INCOME TAX AND THOSE WHO PAY IT

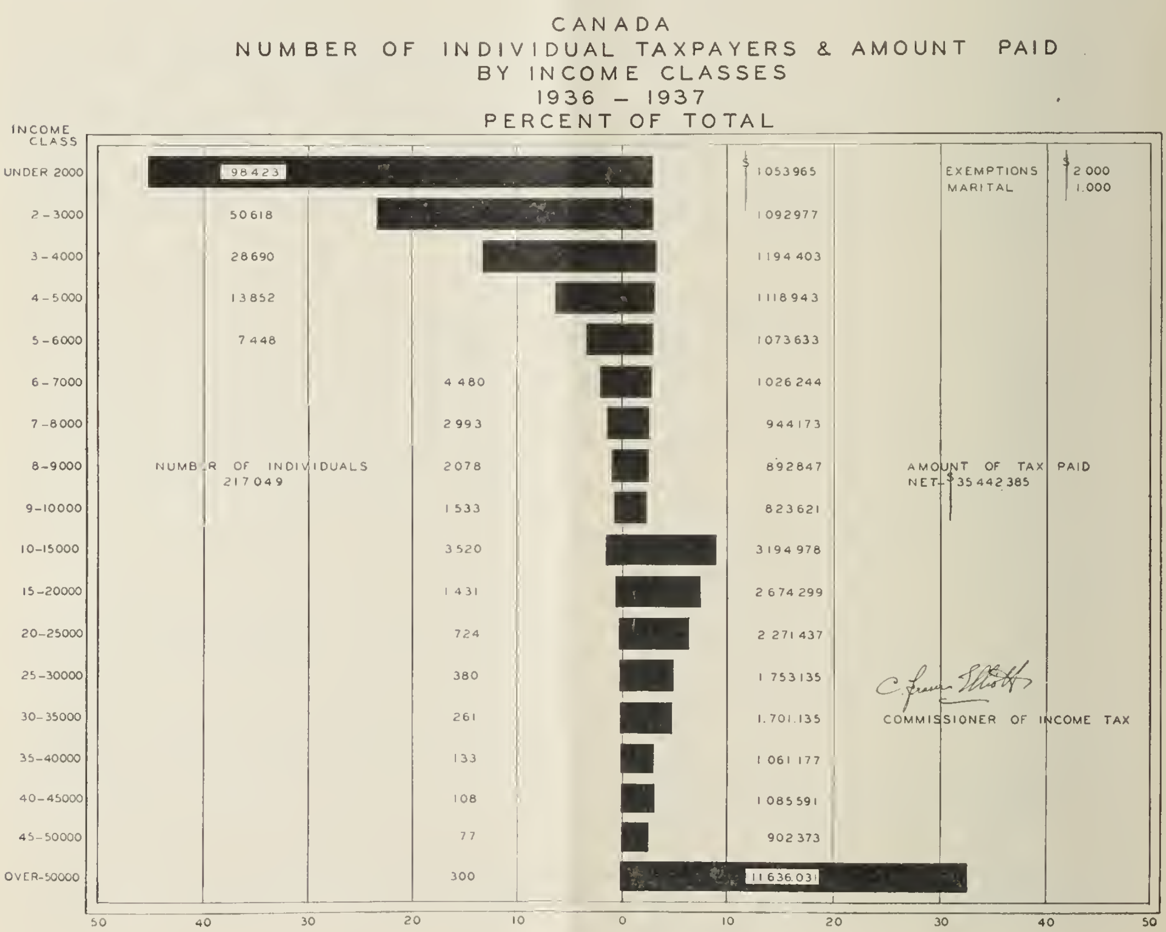
The accompanying chart shows the various individual income classes of residents of Canada from whom income tax is collected. It is compiled on the tax collected during the fiscal year ending 31st March, 1937, and relates in the main to income received by the taxpayer in the calendar year 1935.

It is to be observed that the chart indicates the income and classes from under $2,000 progressively to over $50,000, the number of taxpayers in and the amount paid by each class, while by reference to the vertical columns the percentage number of taxpayers in each class to the whole, also the percentage of payments by the same class to the total payments may be obtained.

The total number of individual taxpayers in the year referred to was 217,049 and the net total paid by them $35,442,385.27. Thus it will be seen that the income class under $2,000, numbering 98,423, representing 45·34 per cent of the total taxpayers, contributed $1,053,964.90 which is apparently 2·95 per cent of the total amount paid by individuals.

On the other hand, at the foot of the chart it will be seen that there were 300 taxpayers (or ·14 per cent of the total) with incomes over $50,000 who contributed $11,636,030.88 (an average of $38,786.77 each), or 32·56 per cent of the total payments.

Similar information is available covering the other classes by reference to the chart.



CANADA
NUMBER OF INDIVIDUAL TAXPAYERS & AMOUNT PAID
BY INCOME CLASSES
1936 – 1937
PERCENT OF TOTAL

HIGHLIGHTS OF HALIFAX SHIPPING ACTIVITIES

(This article has been prepared from information furnished the Review by C. A. Collins, Collector of Customs and Excise, Halifax, N.S.)

Highlights of shipping activities at the port of Halifax during the month of February included the arrival of fourteen vessels and the departure of eleven others during the week-end of February 12-14; the shipment of 55,000 barrels of Nova Scotia apples to Germany; large shipments of gold to Great Britain; the loading of several four-masted sailing vessels for overseas.

Pier "B" at Halifax. This photograph, taken recently shows the *City of Wellington* and the *Port St. John* loading cargo for Australia and New Zealand. Two other vessels are loading and unloading West Indies cargo. In the distance is McNab's Island. The photograph was furnished the Review by C. A. Collins, Collector at Halifax.

Five of the outbound vessels were loaded to capacity, one having to refuse two thousand tons of cargo.

During the month of January, vessels arriving and departing numbered 499, net registered tonnage 1,003,462. according to the monthly shipping report of the National Harbours Board. Of this total, vessels arriving from and departing to foreign ports numbered 164. Cargo tonnage handled during the month totalled 186,157, inward 106,770, outward 79,387, while the number of passengers landed and embarked was 1,765.

Compared with figures for January, 1937, these totals show a decrease of 43 in the number of vessels arriving and departing, and a drop of 26.622 in cargo tonnage handled.

During the month of December, 1937, the number of vessels arriving and departing at Halifax was 556. Of this number, those engaged in the transoceanic service was 156 and those engaged in the coastwise trade 400. Cargo tonnage handled amounted to 217,032, inward 112,527, outward 104,505, and the number of passengers landed and embarked during the month was 3,220.

Vessels arriving and departing during February numbered 409, net registered tonnage 883,509, while during February, 1937, a total of 468 vessels reported, net registered tonnage 901,376. Cargo tonnage handled during the respective months was 168,761 and 231,745, and the number of passengers landed and embarked was 1,775 and 1,612. Vessels arriving from and departing to foreign ports during February numbered 136; all other vessels totalling 273.

Since the first of the calendar year the number of vessels arriving from and departing to foreign ports was 300; all other vessels totalling 608. Passengers landed and embarked numbered 3,540; cargo tonnage handled 358,948. During the first two months of 1937, passengers landed and embarked totalled 3,425, cargo tonnage handled 444,524.

It may be interesting to recall here a description of this world-famous harbour, written by Champlain in 1607. He named the harbour Safe Bay and wrote "Beyond Sesambre (Sambro) we passed a very safe bay, seven or eight leagues in circumference, its passage being free of islands except at its head which forms the mouth of a small shallow river." Another French writer who described all the harbours of Acadia and New England in 1693, calls it Schibouctou and declares that it is the most beautiful and best harbour of the coast. Fifty years later an English writer, trying to awaken interest in the possibilities of Nova Scotia for trade and settlement, wrote of this harbour as follows:—

> Its situation is such that it has a short and easy communication by land with all the settlements on the Bay of Fundy, is equally commodious for the fishery of Canso, and is more in the way of all ships passing to and from Europe to New England that may occasionally or by stress of weather seek a port for shelter or relief. Its harbour gives place to none in the world, and by its natural form, and an island at its entrance, is capable of being well defended by a regular fortification.

BUSY SEASON AT PORT OF SAINT JOHN

(This article was prepared for the Review by A. L. Hoyt, Collector of Customs and Excise, Saint John, N.B.)

The winter season at the port of Saint John, N.B., has been the best to date since 1928 and it is anticipated that it will close in April with a high record for the entire period. Export cargoes have shown the largest increase with figures compiled to February 15 showing 143,387 tons more than the same period of last year, also there was an increase of 34 vessels cleared in that period. While an increase of 43 vessels was noted in imports, the tonnage was slightly below the same period of last

West side docks at Saint John. Photograph furnished the Review by A. L. Hoyt, Collector.

year. These figures deal only with foreign trade.

The 1937-38 season opened slightly earlier than usual with the arrival of two trans-Atlantic vessels on November 28, 1937. From the outset the facilities of the harbour were taxed to capacity. Along with the many tramp steamers chartered for cargoes, vessels of 36 chartered lines call regularly at Saint John, bringing and taking cargoes to all parts of the world.

Just previous to the opening of the port for winter traffic, four new berths and a large freight shed were completed on the west side of the harbour. A new electric heavy duty crane with a lifting capacity of 40 tons was also added to the west side equipment. These additions bring the accommodations to include more than three miles of wharves to serve the largest vessels; freight sheds with floor areas in excess of 688,050 sq. ft.; three modern grain elevators with a total storage capacity of 3,000,000 bushels and with 11,428 ft. of conveyors to service the various docks; a dry dock, one of the largest in the world, 1,150 feet long by 133 wide; and a marine railway. Special equipment for the loading of pulp paper has been installed at Long Wharf on the east side of the harbour.

What is considered a record was made this winter in the handling of pulp paper, when 118 tons were loaded on a single winch in one day. Most of this paper is exported to the United Kingdom and South America. Grain and beef cattle show the greatest increases in exports. Already these commodities exceed the total shipments of last season. Exports of aluminum, copper and automobiles have also increased. Native products showing an increase include: bacon hogs, lumber, hard and soft; pulpwood; wallboard; matchblocks; laths; sardines and potatoes. Potato shipments during the fall and early winter reached the all-time record of 42,000 long tons. Most of these were shipped to the Argentine where a new market has been developed. Special sheds for the handling of potatoes are located on the west side of the harbour.

During the period December 1, 1937, to February 15, 1938, a total of 186 foreign vessels entered at this port with cargo tonnage amounting to 132.288, while vessels cleared from this port numbered 173, cargo tonnage 576,696.

DECISION OF THE TARIFF BOARD ON APPEAL UNDER PROVISIONS OF PART II OF THE TARIFF BOARD ACT

At the Sitting on the 8th December, 1937. Appeal No. 92.

In the matter of the appeal by The Mount Royal Wall Paper Co. Ltd., Montreal, from a ruling of this Department classifying a commodity which the appellants term as water colour used in the printing of crepe and tissue papers as dutiable under tariff item 711, the appellants claiming that the said commodity should be dutiable under tariff item 245.

Ruling on the 9th December, 1937:—"Appeal Dismissed."

EXPORT CLEARANCES OF WHEAT

Overseas export clearances of wheat during the week ended March 18 totalled 858,974 bushels compared with 801,457 the week before and 1,172,517 in the corresponding week last year. Imports of Canadian wheat into the United States for consumption and milling in bond for re-export aggregated 1,000 bushels compared with 1,000 in the previous week and 527,000 a year ago. Aggregate clearances from August 1 to March 18 were 55,104,074 bushels compared with 103,687,000 in the corresponding period of the previous crop year; imports into the United States were 1,994,361 bushels compared with 35,024,744.

Overseas export clearances during the latest week follow, by ports, with figures for 1937 in brackets: Vancouver-New Westminster, 375,116 (263,725) bushels; United States ports, 298,270 (592,001); Saint John, 185,548 (316,791); Montreal, 40 (nil). August 1-March 18: Montreal, 22,553,258 (28,682,753) bushels; United States ports, 11,958,296 (15,892,968); Vancouver-New Westminster, 8,447,911 (26,733,898); Saint John, 7,774,354 (6,739,907); Sorel, 2,476,038 (12,076,571); Prince Rupert, 619,061 (562,613); Churchill, 603,982 (4,293,501); Three Rivers, 420,809 (4,519,728); Fort William and Port Arthur, 114,374 (407,578); Halifax, 135,991 (1,780,009); Quebec, nil (1,998,072).

A GLIMPSE OF WINTER TOURIST TRAVEL

Although January is regarded as the middle of the off-season for tourist travel, statistics compiled from returns by the Department's Collectors and Sub-Collectors, covering all frontier ports, outports and preventive stations for that month this year show that a total of 178,875 United States cars crossed into Canada: 25,887 under 60-day touring permits, 2,884 under traveller's vehicle permits, 8 under six-month bonds and 150,096 for periods of 48 hours or less. Compared with January, 1937, these figures show a drop of 7,127, the decrease occurring in the number of cars entered for short periods and those under traveller's vehicle permits. It is noteworthy that the number of 60-day touring permits issued in January this year almost duplicated the number issued in January, 1937, there being a difference of but 9.

New York Cars Led

A classification of automobiles entered under 60-day touring permit according to the State of origin shows that the great majority of cars came from four states, viz., New York contributing 7,892 cars, Michigan 7,665, Washington 3,412, and Vermont 3,407; a total of 22,376. Other states well represented were: Ohio, with 592 cars, Pennsylvania 579, Maine 477, Illinois 215, Massachusetts 189, California 158, New Hampshire 137, Oregon 136, Minnesota 124, North Dakota 115.

Every State in the Union contributed towards the total of cars entered under 60-day permits, and in addition 4 automobiles were entered from Alaska, 3 from Hawaii and 1 from Panama.

Record by Provinces

A record by provinces of 60-day touring permits issued during January shows Ontario in first place with a total of 16,030, Quebec second with 5,330 and British Columbia third with 3,827. Ontario led also in the number of automobiles entered for periods of 48 hours or less with a total of 90,925, while New Brunswick was next with 40,475 and Quebec third with 12,284.

Windsor Again in Lead

Ports recording the largest issue of 60-day touring permits in January were: Windsor, Ont., 6,751, Fort Erie 5,556, Niagara Falls 2,403, Pacific Highway, B.C., 1,946, Phillipsburg, Que., 1,615, Sarnia, Ont., 679, Cantic, Que., 661, Lacolle, Que., 584, Douglas, B.C., 556, Highwater, Que., 411, Glen Sutton, Que., 409.

States bordering on Canada generally send more cars across the border into the neighbouring province than do more distant states. From the State of Michigan, for instance, 7,645 automobiles crossed into Ontario under 60-day touring permits during January. From New York 6,309 entered, from Ohio 585, from Pennsylvania 567. A total of 3,403 cars crossed from Vermont into Quebec under long term permits and 1,574 from New York, while the State of Washington was represented by 3,398 cars in British Columbia, and Maine by 428 cars in New Brunswick, North Dakota and Minnesota by 83 and 54 cars respectively in Manitoba, and Montana by 57 cars in Alberta.

Canadian Cars Outward

Canadian cars reported outward under touring permit during January numbered 30,599, an increase of 6,798 compared with January, 1937. According to provinces this total was made up as follows: Ontario 13,944, British Columbia 11,393, Quebec 4,328, Manitoba 386, Alberta 186, New Brunswick 185, Saskatchewan 167, Nova Scotia 10. Ports showing the largest exodus of Canadian cars were: Niagara Falls 9,100, Pacific Highway, B.C., 4,094, Huntingdon, B.C., 2,157, Windsor, Ont., 1,801, Fort Erie 1,681, Douglas, B.C., 1,343, Boundary Bay, B.C., 904, Osoyoos, B.C., 887, Aldergrove, B.C., 811, Hereford Road, Que., 791, Cantic, Que., 675.

The Minister of National Revenue has directed that the application of the value fixed for Carrots, imported into Canada, as per Fruit and Vegetable Bulletin No. 7, 1937, be suspended in respect of importation into the provinces of Manitoba, Saskatchewan, Alberta and British Columbia, effective on entries on and after the 21st February, 1938.

AGE CERTIFICATES FOR IMPORTED WHISKEY, BRANDY OR RUM

By Order in Council (P.C. 237) dated 31st January, 1938, Orders in Council (P.C. 1761) dated 19th November, 1926; (P.C. 230) dated 12th February, 1937; and (P.C. 18) dated 8th January, 1932, relating to the importation of intoxicating liquor, commonly known as whiskey, unless such whiskey has been manufactured for at least two years, were cancelled.

Under the same Order in Council and under the authority granted by Section 284(*d*) of the Customs Act, the following regulation was made and established:

Regulation (*a*) On and after the first day of April, 1938, no intoxicating liquors, commonly known as whiskey, brandy or rum, may be imported or admitted to entry into Canada, unless such whiskey, brandy or rum has been manufactured for at least two years, and has been duly certificated respecting the date of manufacture by authorized officers of the government of the country in which produced, except as provided for in (*c*), hereunder.

(*b*) No intoxicating liquors, commonly known as whiskey, brandy or rum, bearing on the bottles or other containers thereof statements as to age of the whiskey, brandy or rum, may be imported or admitted to entry into Canada, unless such statement as to date of manufacture has been certificated by authorized officers of the government of the country in which produced, except as provided for in (*c*), hereunder.

(*c*) In any case where the certificate of duly authorized officers of the government of the country in which the goods were manufactured cannot be produced, the Minister of National Revenue may accept such other evidence as will establish to his satisfaction that:

(*a*) imported whiskey, brandy or rum has been manufactured for at least two years; or

(*b*) the age thereof, as represented on the containers, is correctly stated.

Memorandum Series D No. 75, dated 4th February, 1937, is superseded.

VEGETABLE PACK

Nearly nine and a half million cases constituted the pack of canned vegetables in Canada in 1937, in comparison with 7,948,240 cases in 1936.

NOTES REGARDING FEBRUARY EXPORTS

Domestic exports in February totalled $60,155,402 compared with $74,791,596 in February, 1937, a decline of $14,636,194. The amount to the United Kingdom was $27,344,537 compared with $23,583,575, an increase of $3,760,962, while exports to the United States aggregated $17,303,798 compared with $36,046,030, a decrease of $18,742,232.

During the twelve months ending February total domestic exports were $1,084,335,730 compared with $1,046,300,851 in the previous twelve months; to the United Kingdom $411,665,474 compared with $404,734,678; and to the United States $438,463,619 compared with $424,406,241.

The most pronounced decline in the February export was in gold bullion, of which there was none, whereas a year ago the amount was $10,181,000. Wheat dropped from $6,927,000 to $3,690,000, meats from $3,274,000 to $2,901,000, paper from $8,638,000 to $6,690,000, whiskey from $1,464,000 to $702,000 and planks and boards from $2,815,000 to $2,300,000.

On the other hand the export of nickel rose from $4,290,000 to $5,475,000, the major portion of the supply going to the United Kingdom at $3,317,000, which was about double the amount a year ago. Nickel to the value of $808,000 went to the United States, which was less than half. The export of copper rose from $2,899,000 to $3,145,000, of which $1,493,000 went to the United Kingdom. Automobiles increased from $1,688,000 to $2,787,000.

PRODUCTION OF SILVER

Production of silver in Canada during December last amounted to 1,366,034 ounces compared with 1,615,990 the month before and 1,847,308 in December, 1936. The average price of silver on the New York market was 44·769 cents per ounce in Canadian funds; based on this price the value of the output in the latest month was $611,560. Total production during 1937 was 22,763,099 ounces, an advance of 24·2 per cent over 1936.

DOMESTIC EXPORTS TO UNITED STATES

Canada's domestic exports to the United States in February were of the value of $17,303,798 compared with $36,046,030 in February, 1937. During January and February this year total domestic exports to the United States were $38,036,038 compared with $69,753,465 in the same period of 1937.

The export in February of commodities affected by the Canada-United States trade agreement totalled $11,792,156 compared with $17,191,031 a year ago. During the first two months of the year the total was $25,753,465 compared with $37,301,873 in the two months of 1937.

The leading commodities exported to the United States under the agreement in February were as follows, with comparable figures for 1937 in brackets: newsprint, $4,655,604 ($6,453,102); wood pulp, $1,601,524 ($2,373,902); softwood planks and boards, $727,698 ($932,204); whiskey, $673,826 ($1,438,678); pulp wood, $561,828 ($407,347); cyanamid, $523,976 ($493,024); shingles, $521,724 ($283,821); artificial crude abrasives, $245,559 ($372 531); cattle, 6,461 head at $200,585 (20,690 at $975,634).

Asbestos exports were appraised at $187,379 compared with $381,757; reaper-threshers, $179,096 (nil); smelts, $161,650 ($134.061); mink skins, $155,717 ($107.038); whitefish, $133,300 ($145,287); alfalfa clover seed, $119.931 ($34,939); logs, $101.788 ($20.824); nickel in matte or speiss, $96.642 ($231.646); asbestos sand and waste, $86.915 ($231.177); hard wood planks and boards, $68.540 ($203.749); fresh lobsters, $61,167 ($138,442).

EXPORTS OF CHEESE

Domestic exports of cheese during February totalled 420,000 pounds of the value of $71,465 compared with 703,800 worth $107,523 in February last year. United Kingdom purchases totalled 159,400 pounds, United States 126,400, Jamaica 44,800 and Trinidad and Tobago 42,600. Total exports during the eleven months ended February were 87,089,200 pounds compared with 79,431,800 in the corresponding period last year.

CANADIAN MINERAL PRODUCTION

Canadian mineral production in 1937 at $456,793,260 surpassed all previous records. Nearly every item in the entire mining list showed gain over 1936, the total value for that year being $361,919,372. The value of gold produced at $143,314,561 represented 43 per cent of the total of all metals and 31 per cent of the grand total of all mine products.

Nickel production at $59,407,176 was 32 per cent higher than in 1936; copper at $69,049,734 was up 75 per cent; lead and zinc at $21,013,404 and $18,157,894 were higher than ever before; silver at $10,180,371 increased 23 per cent; asbestos at 410,026 tons was a new high record; salt, sulphur, sodium sulphate and nepheline were also high records. Platinum metals were worth $9,933,709 compared with $7,803,806.

Production of coal stood at 15,775,432 tons compared with 15,229,182; output of crude petroleum at 2,978,268 barrels was double that of 1936, while natural gas production was 29,599,198,000 cubic feet, a gain of 5·3 per cent.

IMPORTED AUTOMOBILES

There were 1,290 automobiles imported during January last appraised at $1,060,000 compared with 1,523 at $1,139,000 in January, 1937. The number from the United States was 1,258 worth $1,036,000. Parts for automobiles were imported to the value of $2,560,000 compared with $3,797,000, of which the United States supplied $2,546,000.

CANADA'S TRADE IN FEBRUARY

Canada's trade in February was of the value of $107,932,822 compared with $121,954,003 in the previous month and $124,372,166 in February, 1937. During the eleven months ended February Canada's trade amounted to $1,743,723,434 compared with $1,585,770,966 in the same period of the previous fiscal year.

NEWS AND COMMENT

Ottawa: Leon F. Jackson, Assistant Commissioner of Customs, intimated to the National Revenue Golf Club at the annual dinner, held on October 8 last, that a Shield would be presented by him for annual competition among the lady members of the three Divisions of the Department. The Shield and Memento for 1938 have been on view during the past few weeks, and much favourable comment has been heard. The Club takes this opportunity to express its thanks to Mr. Jackson for his generosity. At the dinner while Mr. Jackson stated he was not a golfer, it was obvious he was aware that the game was full of "technicalities." The competition will be held each year in connection with that for the Commissioners' Trophy.

The trustees are Misses Eva Marjerrison and Edith Strachan, for the Customs and Income Tax Divisions, with A. F. MacMillan, of the Excise Division, as Chairman.

Port Hood, N.S.: Completing twenty-eight years of service as Customs-Excise Inspector, D. C. MacDonald retired recently. Before entering the Customs service Mr. MacDonald was for thirteen years treasurer in a private firm. During these years also he studied law and was subsequently admitted to the Nova Scotia bar.

The *Antigonish Casket* in referring to the retirement of Mr. MacDonald said in part:—

> Mr. MacDonald has long been a figure of prominence in the civil service. Professionally and socially he has a legion of friends, who will wish him happiness in the years that lie ahead freed from the cares of office. The last of the old guard of inspectors, he received his training under such well known departmental authorities as the late Commissioner of Customs, John McDougald, C.M.G., the accountant, S. L. T. Frost, and Inspector J. D. Parmalee.

Ottawa: Alex. S. Lawson, an esteemed and valued member of the Accounts Branch of the Department, died after a brief illness on March 5. He was in his 39th year. Mr. Lawson was a native of Chesterville, Ont., and entered the Civil Service at Ottawa in 1928. After serving about a year in other Departments, he joined the Accounts Branch of the Customs and Excise Divisions of the Department of National Revenue on July 18, 1929. He rendered highly satisfactory and efficient service, and was popular with those with whom he worked, as well as many friends throughout the city. The funeral was held at Chesterville on March 8, and fifteen of the late Mr. Lawson's office associates were present at the service.

Walkerville, Ont.: Officers of the Customs-Excise staff of the port of Walkerville, together with many friends, gave a farewell dinner in honour of George B. Lodge who retired recently from the Walkerville staff. W. B. Ritchie, Collector, presided and spoke of the retiring officer's efficient service, while A. H. Dalziel, Collector at Windsor, was included among other speakers. A smoking set was presented to Mr. Lodge by K. G. Van Wagoner on behalf of the port staff. Mr. Lodge first entered the government service in the Department of Immigration in 1918 after returning from overseas. He was transferred to the Customs Department in 1920.

Montreal: February collections at the Customs express branch, Montreal, were up $16,808 to a total of $207,239 compared with

February last year. The number of packages received increased by 658 to a total of 16,160, while entries decreased by 10 to 2,690. Collections were down by $2,679 at the Customs postal branch to a total of $66,636. The number of parcels received stood at 25,270 for both months, while parcels cleared numbered 24,714, a drop of 112, entries 1,897, a decrease of 31.

TORONTO: The Customs postal branch, Toronto, received and entered 33,510 packages during the month of February, 8,240 more than during the same month last year. The branch delivered 31,533 packages, 6,707 more than in the previous February. Entries numbered 2,773, an increase of 845, while duty collected amounted to $66,495, a drop of $2,820. Packages received and entered at the express branch in February totalled 16,501, an increase of 999; entries 3,394, an increase of 694. Collections amounted to $177,696, a decrease of $12,735.

Nineteen aeroplanes reported through the Customs air harbour during February. Of these 15 were Canadian and 4 were United States planes. A total of 13 passengers was carried. During February, 1937, aeroplanes inward and outward numbered 15, passengers carried 20.

EXPORT OF MEATS

Meats were exported in January to the value of $3,717,385 compared with $3,351,011 in the previous month and $3,380,729 in January, 1937. The United Kingdom continued to be by far the largest purchaser, with a total of $3,445,703, of which bacon and hams accounted for $3,256,846. The total value of bacon and hams was $3,300,883 compared with $2,705,028 in December and $2,683,603 in January last year.

During the ten months ended January, the total value of meat exports was $35,195,713 compared with $28,812,177 in the same period of the previous fiscal year. The value of bacon and hams sent abroad was $28,087,797 compared with $22,865,873 in the ten months of the previous fiscal year. Fresh beef was worth $1,063,139 compared with $657,503; fresh pork, $2,119,053 compared with $1,417,541, and soups $1,434,391 compared with $1,630,683.

IMPORTS AND EXPORTS OF FRESH VEGETABLES

Imports of fresh vegetables in January last were valued at $450,147 compared with $368,848 in the previous month and $375,219 in January, 1937. The amount brought in from the United States was $374,054. Total imports of fresh vegetables during the ten months ended January were of the value of $4,192,832 compared with $3,761,534 in the same period of the previous fiscal year. Fresh tomatoes were worth $1,168,394 during the ten months; lettuce, $657,370; celery, $337,345; carrots, $279,424; cabbage, $264,940; onions, $257,711; green beans, $215,868; sweet potatoes, $113,017; spinach, $105,708.

Exports of fresh vegetables in January, exclusive of seed potatoes, were valued at $146,513 compared with $160,577 in December and $169,307 in January, 1937. The amount to the United States was $123,051. Seed potatoes were worth $31,926 compared with $497,397 the month before and $147,016 a year ago. During the ten months ended January, fresh vegetables were exported to the value of $1,213,404 compared with $1,517,079 in the same period of the previous fiscal year. In addition, seed potatoes were exported to the value of $2,098,899 compared with $1,265,854.

TEA AND COFFEE IMPORTS

Tea imports in January amounted to 2,821,040 pounds of the value of $771,249 compared with 2,906,810 at $792,901 in the previous month and 3,366,419 at $766,862 in January, 1937. Total imports during the ten months ended January were 32,040,406 pounds worth $8,259,328 compared with 33,084,473 valued at $7,589,920 in the corresponding period of the previous fiscal year. Imports of chicory and coffee in January were 4,395,659 pounds valued at $425,008 compared with 2,409,229 at $267,433 the month before and 3,326,127 at $330,779 in January last year. During the ten months ended January the imports were 31,944,249 pounds valued at $3,436,891 compared with 33,454,781 at $3,176,868 in the same period of the previous fiscal year.

QUESTION BOX AND LETTER BAG

From the Chief Treasury Officer

J. A. Ross, Chief Treasury Officer, Customs and Excise Divisions, at headquarters, writes the *Editor* as follows:—

In the July 1937 issue, David Orr, Collector of Customs and Excise at Revelstoke, B.C., wrote to the Review expressing appreciation of the procedure adopted in the Accounts Branch at the Department, whereby the work of preparing the Bank Statement, Form K. 42, had been materially reduced, and suggesting that this return might be eliminated and the reverse side of Form K. 5 Contingent Account be suitably ruled and used for the purpose of recording the bank transactions.

In reply to this suggestion, I may say that it is not practicable for Departmental purposes to have the Contingent Account and the Bank Statement entered on the same form. The matter of having K. 42 re-drafted in a more practical and convenient form has been under consideration for some time, and the amended form is now in the course of being printed. Two sizes are being issued, both with the same rulings and headings.

While it is not possible to adopt Mr. Orr's idea in the matter of having the two accounts referred to rendered on the same form, we appreciate his interest and suggestion, and desire to thank him for same.

We hope the Collectors and other Port officers concerned will find the new issue of Form K. 42 an improvement over the one now in use.

JUST AMONG OURSELVES

MARCH-APRIL

ADDITIONS

Quebec

Quebec: P. Gagne, Customs Excise Examiner.

Saskatchewan

Saskatoon: W. C. MacDonald, Customs Excise Examiner.

British Columbia

Vancouver: P. K. Wilson, Customs Guard.

Administrative

K. D. Little, Clerk, Grade 4; G. J. O'Neil, Office Boy.

Audit

Amherst N.S.: V. M. Legacy, Stenographer, Grade 1, Part time.

DEDUCTIONS

Quebec

Montreal: J. P. E. F. Courtemanche, Computing Clerk (Resigned); H. K. Williams, Customs Excise Examiner (Died); Hubert Gauthier, Senior Customs Excise Examiner (Retired).

Ontario

Brantford: W. E. Young, Express and Postal Computing Clerk (Retired).

Goderich: J. H. Hays, Customs Excise Examiner (Retired).

Sarnia: F. J. Hughes, Customs Excise Examiner (Deceased).

Saskatchewan

Saskatoon: J. A. Adam, Collector of Customs and Excise, Grade 3 Port (deceased).

British Columbia

Vancouver: J. D. Ellis, Special Exciseman, Grade 1 (Retired); Robert Frow, Customs Excise Examiner (Retired).

Audit

Nova Scotia

Amherst: Veronica Twaddle, Stenographer, Grade 1 (Part-time) (services terminated).

Quebec

Montreal: C. Frenette, Stenographer, Grade 1 (Resigned).

PROMOTIONS

QUEBEC

MONTREAL: J. P. Belec, from Customs Excise Examiner to Express and Postal Computing Clerk; G. H. Gaudet, from Customs Excise Examiner to Express and Postal Computing Clerk; J. A. R. Halde, from Customs Excise Examiner to Senior Customs Excise Examiner; Damien LeBlanc, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2; J. E. E. Lefebvre, from Clerk, Grade 1, to Customs Excise Examiner; J. A. D. R. Paquette, from Customs Excise Clerk to Computing Clerk; Romeo Sauve from Customs Excise Examiner to Express and Postal Computing Clerk; J. A. R. Tardy, from Clerk, Grade 1, to Customs Truckman.

ONTARIO

FORT ERIE: C. H. Price, from Assistant Customs Appraiser to Customs Appraiser.

TORONTO: H. G. Chapman, from Office Boy to Clerk, Grade 1; C. C. Comper, from Customs Excise Clerk to Express and Postal Computing Clerk; N. G. Gilbert, from Office Boy to Clerk, Grade 1; W. H. G. Hodskins, from Customs Excise Clerk to Express and Postal Computing Clerk; W. J. F. M. MacDonald, from Office Boy to Clerk, Grade 1; E. Perry, from Cashier and Computing Clerk to Computing Clerk; W. N. Rutter, from Office Boy to Clerk, Grade 1; G. E. Sexsmith, from Customs Truckman to Customs Excise Clerk; F. Shapero, from Office Boy to Clerk, Grade 1; M. Sufrin, from Office Boy to Clerk, Grade 1; C. H. Vaughan, from Office Boy to Clerk, Grade 1.

MANITOBA

EMERSON: T. J. Sanders, from Customs Excise Examiner to Assistant Customs Appraiser.

BRITISH COLUMBIA

NEW WESTMINSTER: Thomas Alston, from Customs Excise Clerk to Cashier and Computing Clerk.

VANCOUVER: J. H. McClean, from Customs Express and Postal Cashier to Cashier and Computing Clerk.

ADMINISTRATIVE

M. G. Allan, from Clerk, Grade 1, to Clerk, Grade 2; G. F. McLatchie, from Clerk, Grade 4, to Principal Clerk.

PROMOTIONS AND TRANSFERS

ONTARIO

I. Braun, from Customs Excise Examiner, Waterloo, to Express and Postal Computing Clerk, Kitchener.

BRITISH COLUMBIA

J. W. Sinclair, from Customs Excise Enforcement Officer, Cranbrook (Flathead), to Customs Excise Examiner, Cranbrook.

INVESTIGATION—DRAWBACKS

A. J. Buck, from Senior Customs Excise Clerk, Toronto, to Investigator of Drawback Claims, Investigation-Drawbacks, Toronto.

BUTTER IMPORTS

There was a large increase recorded in the import of butter during February, the total being 942,472 pounds compared with 150,408 in the previous month and 12,724 in February, 1937. Imports from New Zealand totalled 767,200 pounds, Australia 168,000, United Kingdom 6,720 and the United States 552. Imports during the eleven months ended February were 1,120,840 pounds compared with 94,813 in the corresponding period last year.

UNMANUFACTURED TOBACCO ON HAND

Stocks of unmanufactured tobacco on hand at the end of December last were computed at 54,332,443 pounds compared with 66,308,692 on the corresponding date last year. The stocks on the latest date included 47,335,460 pounds of Canadian tobacco and 6,996,983 of imported tobacco.

EXPORT OF COARSE GRAINS

The export of barley was considerably higher in February than in the corresponding month last year, increasing to 807,901 bushels valued at $528,327 from 60,040 at $52,914. Greatly increased shipments to the United Kingdom accounted for the gain, the total being 807,477 bushels valued at $527,940.

IMPORTS OF TIN

There were 4,060 cwt. of tin in blocks, pigs, etc., imported during January of the value of $186,722 compared with 5,573 cwt. worth $269,781 in the previous month and 5,572 at $275,780 in January, 1937. The amount from the Straits Settlements during the latest month was 2,040 cwt., and from the United Kindom 2,019.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF MARCH 1937 AND 1938

—	1937	1938	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	8,359,393 07	7,825,432 87		
Less Refunds and Drawbacks	535,888 81	1,356,794 07		
Net	7,823,504 26	6,468,638 80	....	1,354,865 46
Excise Taxes	12,204,602 50	11,840,729 85		
Less Refunds and Drawbacks	315,070 16	408,348 88		
Net	11,889,532 34	11,432,380 97	....	457,151 37
Excise Duties	3,656,950 80	3,910,227 93		
Less Refunds and Drawbacks	17,842 26	23,941 06		
Net	3,639,108 54	3,886,286 87	247,178 33	....
Sundry Collections	56,175 62	68,687 35		
Less Refunds	158 01	105 45		
Net	56,017 61	68,581 90	12,564 29	....
Net Totals	23,408,162 75	21,855,888 54	259,742 62	1,812,016 83
Net Decrease	....	....	....	1,552,274 21

TOTALS FOR TWELVE MONTHS

—	1936-37	1937-38	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	90,562,929 40	101,900,982 84		
Less Refunds and Drawbacks	8,510,969 12	10,264,201 45		
Net	82,051,960 28	91,636,781 39	9,584,821 11	....
Excise Taxes	148,905,916 19	178,260,109 42		
Less Refunds and Drawbacks	3,306,541 44	3,808,711 96		
Net	145,599,374 75	174,451,397 46	28,852,022 71	....
Excise Duties	46,440,986 08	52,626,372 13		
Less Refunds and Drawbacks	469,920 69	464,255 28		
Net	45,971,065 39	52,162,116 85	6,191,051 46	....
Sundry Collections	722,863 99	796,354 73		
Less Refunds	728 36	596 73		
Net	722,135 63	795,758 00	73,622 37	....
Net Totals	274,344,536 05	319,046,053 70	44,701,517 65	....
Net Increase	....	....	44,701,517 65	....

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF MARCH 1937 AND 1938

—	March, 1937	March, 1938	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	3,621,518 77	3,821,756 89	200,238 12	....

TOTALS FOR TWELVE MONTHS

—	1936-37	1937-38	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	102,365,241 75	120,365,531 48	18,000,289 73	....

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of Net Collections by Districts Received During the Twelve Months of the Fiscal Year March 1937 and March 1938. (Decrease marked*).

Districts	1936-37	1937-38	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	872,984 53	970,278 58	97,294 05
Halifax	1,375,273 59	1,614,332 04	239,058 45
Saint John	910,940 18	1,100,727 72	189,787 54
Quebec	1,318,789 12	1,226,967 42	*91,821 70
Montreal	27,750,579 47	32,418,197 85	4,667,618 38
Ottawa	8,045,738 34	8,073,802 80	28,064 46
Kingston	327,474 35	270,446 93	*57,027 42
Belleville	443,590 49	614,810 14	171,219 65
Toronto	33,535,220 68	40,645,212 45	7,109,991 77
Hamilton	6,792,857 10	8,027,965 31	1,235,108 21
London	9,221,874 64	10,729,632 36	1,507,757 72
Fort William	262,849 52	358,576 27	95,726 75
Winnipeg	2,484.464 46	3,008,383 60	523,919 14
Regina	260,542 90	329,076 46	68,533 56
Saskatoon	148,852 30	208,444 61	59,592 31
Calgary	1,430,729 48	1,429,446 49	*1,282 99
Edmonton	419,975 46	493,181 48	73,206 02
Vancouver	6,738,986 37	8,819,373 99	2,080,387 62
Yukon	23,518 77	26,674 98	3,156 21
Total	102,365,241 75	120,365,531 48	18,000,289 73

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The
National Revenue Review

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Department of National Revenue

Minister of National Revenue
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The National Revenue Review

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J. Sydney Roe, Editor

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The Hand of Good Fellowship

THE tourist season is with us again. Officers at ports and outports of entry on the international boundary are prepared to proffer the hand of good fellowship to neighbourly visitors and to speed them on their way with a minimum of delay. The Department appreciates the efficient manner in which the army of incoming and outgoing tourists has been accommodated in past years. This season promises to be an exceptionally busy one, and the high standard of service rendered by Customs officers throughout the Dominion will undoubtedly be maintained. To cause the incoming visitor to feel he is welcome, and to render considerate and courteous service, should be the aim of all in the employ of this Department at the gates of Canada.

The St. Lawrence Awakes

THE harbour of Montreal after her long Winter sleep is once more a scene of activity. Ocean navigation was officially opened at the port by the arrival of the passenger liner *Duchess of Bedford* from Liverpool, on April 18, one day earlier than last year. It was the second time since 1914 that a passenger ship had been the first arrival, the *Duchess of York* leading the van last year. From now until Winter again clamps his icy hand on the old river next December, Montreal harbour will be a busy place. Jacques Cartier spoke more truly than he knew when he called the St. Lawrence " the river of Canada."

For Convenience of Tourists

ARRANGEMENTS are again being made by the Department to facilitate the examination of tourists' baggage by employing Customs officers at the under-mentioned points during the summer season 1938:

In Ontario. Algonquin Park—Baggage examined at Toronto or Bracebridge; Bala—Baggage examined at Toronto; Huntsville—June 1 to September 30; Ivy Lea—May 1 to October 31; Lansdowne (Kings Dock)—May 1 to September 30; Lake Joseph—Baggage examined at Toronto; Muskoka Wharf—During season of navigation; Point au Baril—June 1 to September 30; Timagami—Baggage examined at North Bay, Ont.; Summerville (Port of Rochester, N.Y.) —June 16 to September 11.

In Alberta. Jasper Park—June 13 to September 15; Lake Louise—June 11 to September 12; Waterton Lakes—June 15 to September 12; Chief Mountain—May 1 to October 15.

Tourist Regulations Then and Now

HON. J. L. ILSLEY addressed the Chamber of Commerce of Belleville, Ont., on April 8. A part of his speech was devoted to the value of Canada's tourist trade, and the Minister gave some informative details regarding the evolution of the Customs regulations governing the admission of tourists during the past seventy years. The *Editor* reproduces a portion of Mr. Ilsley's address in that connection, believing it will be of particular interest to readers of the REVIEW.

The value of Canada's tourist trade is easily recognizable, Mr. Ilsley said, when it is shown that last year an estimated $300,000,000 was spent by those crossing the border into Canada. The benefits of this tourist money are received by almost every class of resident and tradesman in the country. And Canada, alive to the situation, leads the world in extending its hospitality to those who visit her. Even here certain restrictions are imposed, however.

The earliest available regulation of the department governing travellers' carriages crossing the frontier bears the date March 8, 1869, and is headed "Regulations Governing Travellers' Carriages, etc. Crossing the Frontier."

It provided that regular stages and hacks might be allowed to cross the frontier and return within two days without being required to make an entry, but if remaining for a longer period, report and entry was required in respect of the "horses, carriages and travelling equipage," depositing with the Collector the full amount of duty, subject to refund on satisfactory evidence of export.

In 1890 sportsmen's guns were ruled as dutiable; in 1891 summer residence equipment was allowed in on deposit with a refund of 90 per cent of the duty; in 1897 this same provision was applied to sportsmen's guns, and in the same year provision was made for teams, carriages, stages and hacks to be admitted under bond; in 1898 bicycles were admitted to entry on deposit; and in that year non-resident members of organized shooting and fishing clubs were allowed to bring in their sportsmen's outfits under the guarantee of the club.

Apparently no attention was paid to any revision of the regulations until 1907, when provision was made for a refund of duty on tires brought in to replace damaged tires on a tourist automobile. At this time, of course, tires were not made in Canada. In 1910 the first definite provision was made for facilities for the temporary admission of tourists automobiles, and under the arrangement then made, tourists' vehicles were allowed in under a combined bond and cash deposit for a period up to three months, which was changed to six months in 1911. In 1912 the automobile provisions were extended to include motorcycles, and in 1916 the first provision was made for automobiles and motorcycles for touring purposes without either bond or deposit provided the stay did not exceed thirty days.

A marked advance was made in 1920. Up to that time officers who were obliged to remain after hours at frontier highway ports of entry collected a fee of 50c. for each automobile granted clearance, and this was discontinued on May 3 of that year. In 1921 all previous regulations were consolidated, concerning both automobiles, motorcycles, bicycles, travellers' carriages and teams, and tourist outfits. In 1928 a further consolidation and revision was effected, which included provision for the admission of vehicles of travellers, not being tourists, who come to this country for the purpose of transacting business. Again in 1930 provision was made for admission for twenty-four hours without permit, bond or deposit; and for sixty days without deposit.

In 1935 the 24-hour provision was changed to 48 hours and tourists were permitted to import their cars for a period up to six months without bond or deposit. At that time a special provision was arranged for the extension to travellers vehicle permits, whereby a traveller, not being a tourist, might be permitted to use his car for purposes of health and pleasure before and after business hours and on Sundays and holidays, and this provision was also extended to preachers, teachers, and professional men coming to Canada for relieving work or for a temporary period only.

From the foregoing it will be observed, Mr. Ilsley added, that the regulations governing the admission of tourists has been an evolution over a period extending from 1869 to the present date.

February's Tourist Travel

ACCORDING to figures submitted to the Department by Collectors and Sub-Collectors, Canada's frontier ports, outports and preventive stations issued 24,192 sixty-day automobile touring permits and 3,158 traveller's vehicle permits during the month of February, 1938. This compares with 25.234 sixty-day permits and 4,410 traveller's vehicle permits issued during February last year. A comparison by provinces of the number of two-month touring permits issued shows Ontario in the lead with 14,025, Quebec second with 5,004 and British Columbia third with 4,448. Then follow New Brunswick 512, Manitoba 157, Alberta 35, Saskatchewan 10, Nova Scotia 1. The largest number of traveller's vehicle permits was issued in Quebec, totalling 1,254, while Ontario issued 990 and British Columbia 702.

A comparative statement by ports of the number of 60-day touring permits issued in February gives the following: Windsor, Ont., 5,983, Fort Erie 4,471, Pacific Highway, 2.398, Niagara Falls 2,199, Phillipsburg, Que., 1,519, Douglas, B.C., 802, Sarnia, Ont., 735, Cantic, Que., 565, Lacolle, Que., 482, Huntingdon, B.C., 435.

More automobiles under 60-day touring permits entered Canada from the State of Michigan during February than from any other state, namely 6,932. New York was represented by 6,846 cars, Washington by 4,078, Vermont by 2,849, Ohio by 599, Maine by 533, Pennsylvania by 524. Eleven cars were entered from other countries, viz., from Alaska 6, from Hawaii 3, and one each from the United Kingdom and Mexico.

More Canadians Outward for Touring

CUSTOMS returns show a total of 24,039 Canadian automobiles reported outward under touring permits during February, 1938, an increase of 5,531 over February, 1937, when 18.508 automobiles reported outward. The heaviest exodus of Canadian cars was from British Columbia where 10,845 cars were cleared, then followed Ontario with 8,997, Quebec 3,614, Manitoba 280, New Brunswick 178, Alberta 84, Saskatchewan 37, Nova Scotia 3, Prince Edward Island 1.

The busiest port of exit was Pacific Highway where 4,404 touring permits were issued for Canadian cars. The second busiest point was Niagara Falls where 3,453 permits were issued, then followed Fort Erie with 2,458, Huntingdon, B.C., 2,041, Windsor, Ont., 1,822, Douglas, B.C., 1,310, Aldergrove, B.C., 896, Boundary Bay, B.C., 778, Hereford Road, Que., 599, Cantic, Que., 507, Osoyoos, B.C., 504, Sarnia, Ont., 462.

Increased Shipping Activities at Halifax

THE Halifax shipping report for the month of March shows increased activities at all points compared with March last year. The total number of vessels arriving and departing was 525, net registered tonnage 966,369. This compares with 478 vessels, net registered tonnage 935,010, for March, 1937. Cargo tonnage handled in the respective months totalled 239,330 and 178,745, while passengers landed and embarked numbered 2,463 and 2.305. The number of vessels arriving from and departing to foreign ports during March was 182.

During the three months period, January 1 to March 31, 1938, a total of 1,433 vessels inward and outward reported. Of this number those arriving from and departing to foreign ports totalled 482. Cargo tonnage handled amounted to 598,278. This compares with 623.269 tons handled during the corresponding period last year. Passengers landed and embarked numbered 6,003 compared with 5.730.

The One Hundred Dollar Exemption

RETURNING Canadians during the past fiscal year brought in as traveller's baggage $7,178,457 worth of goods duty free under the one hundred dollar exemption clause provided in the Customs Tariff. From the United States alone the exempted goods were valued at $6,353,860, the remainder, $824,597, coming from all other countries. This traveller's baggage is classified under seven items, including one for miscellaneous commodities. The principal item imported last year was clothing valued at $3,417,957 from all countries, including $3,027,285 from the United States. Then followed the item for furniture and household appliances with a total value of $720,356, including $672,403 from the United States. Boots and shoes had the next largest total value, amounting to $658,564, with $632,500 coming from across the line. Imported radios, fourth on the list, were nearly all from the States, the total from that country being $597,724, and from other countries $2,727. The two other items listed were automobile accessories totalling $93,301, with $93,191 from across the border, and automobile tires and tubes totalling $87,111, with $86,636 from the States. Under miscellaneous commodities $1,600,717 were brought in, and of this amount $1,244,121 came from the United States.

During the month of March exempted traveller's baggage was valued at $608,569. This compares with $549,609 brought in during March last year. Of these totals goods from the United States were valued at $567,890 and $504,625 respectively. Totals in detail for March, showing values brought in from all countries, with totals from the United States in brackets, were: clothing $315,693 ($296,316), furniture and household appliances $64,598 ($58,910), boots and shoes $58,997 ($57,110), radios $41,720 ($41,552), automobile accessories $3,608 ($3,608), automobile tires and tubes $4,942 ($4,935), miscellaneous commodities $119,011 ($105,459).

Departmental Rulings

S-31 High Speed Buncher, per illustration, manufactured by the New England Butt Co., Providence, R.I., designed for stranding wire cables, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

G-M-8 Attachment Ironer, per illustration, designed to be mounted on and operated from the wringer post of a washing machine, at the present time is held to be of a class or kind made in Canada. Twenty-five per cent ad valorem, Item 427, under the Canada-United States Trade Agreement.

"Formator" Cigar Machine, Type MIT, as illustrated and described in leaflet of Arenco Machine Co., New York, used in the manufacture of cigars, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motors—Item 445g.

Effective on and after the 30th March, 1938, smelling salts, which are composed mainly of ammonia or ammonia compounds, with possibly a small amount of perfume, may be classified under tariff item 220, rather than under tariff items 160 or 234 as previously classified.

Effective on and after the 29th March, 1938, the Department has ruled that small dry batteries, although used in flashlights, are dutiable under tariff item 445c.

Change in List of Customs-Excise Ports

St. Martin's, N.B., a preventive and manifesting station under the survey of the port of Saint John, New Brunswick, closed from May 1, 1938.

Promotion for Andrew Carmichael

TO fill the vacant position of Collector of Customs and Excise at Vancouver, formerly held by the late Norman J. DeGraves, who was born in Australia, the Civil Service Commission has appointed Andrew Carmichael, a former resident of that city. Mr. Carmichael has taken over his new duties.

Mr. Carmichael was for two years, 1933-1935, Assistant Inspector of Customs and Excise at Vancouver, and resided on Quesnel Drive.

Long regarded as one of the outstanding younger members of the service and a man with exceptional executive ability, he was in 1935 brought to headquarters at Ottawa to the staff of the Chief Inspector of Customs and Excise, with the rank of Inspector, in order to strengthen that staff following the death of H. B. Jackson.

As an Inspector of the headquarters staff, he superintended the inspection of the port of Vancouver in 1936, and is not only well-known to the staff of that port but to the business public of the city generally.

The whole of Mr. Carmichael's departmental service, with the exception of the past two years at headquarters, has been in the West. He was born in the County of Grenville, Ontario, forty-five years ago, and moved to Edmonton with his parents when he was seven years of age. His departmental career has been one of steady progress. He joined the Customs staff at Edmonton in 1912 as an Acting Preventive Officer, and passed the examination for Clerk in 1913. At the time of the outbreak of the War he was Computing Clerk at Edmonton. He joined the 63rd Battalion of Edmonton under Lieut.-Col. George McLeod, and served for the duration of the war, being transferred in France to the famous Princess Pat's, seeing active service with that Regiment for twenty-two months. On demobilization he returned to Edmonton and resumed his former position as Computing Clerk. Mr. Carmichael successfully passed the examination for Senior Clerk, and was promoted in August, 1925, to be Accountant of the port. He was later Assistant Appraiser, having passed the necessary examination. In 1929 Mr. Carmichael was made Assistant Inspector under Inspector Legg who at that time had charge of the provinces of Manitoba, Saskatchewan and Alberta. In 1933 he was sent to Vancouver in the capacity of Assistant Inspector and two years later was brought to Ottawa to the headquarters Inspection staff.

The qualifications of Mr. Carmichael as a thoroughly practical and capable officer have long been recognized, and his many friends in this service, particularly at headquarters and in the West, will appreciate his appointment to be Collector at a port where he is not only well-known by the staff and the business public generally, but of which he is a former resident.

Exports to the United States

CUSTOMS statistics show that the appraised value of Canadian domestic produce exported to the United States under the Canada-United States Trade agreement during the first three months this year was $41,933,557 compared with $60,921,780 in the same period last year. The value of these commodities exported during March was $16,180,092 compared with $11,792,156 in February and $23,619,907 in March, 1937.

During the first quarter of the year there was a decline in newsprint from $23,365,925 to $17,255,278 and pulpwood from $8,306,832 to $5,013,625. Whiskey declined from $4,788,068 to $2,633,702, bran, shorts and middlings from $1,032,009 to $4,909, heavy beef cattle from $3,119,525 to $769,435, softwood planks and boards from $3,339,413 to $2,444,140 and cheese from $267,957 to $98,700. There were decreases in fresh apples, screenings, hay, potatoes, horses, herring, fresh lobsters, fresh salmon, cream, laths, hardwood flooring, harvesters and binders, harrows, ploughs, skates, nickel, abrasives, asbestos, feldspar and acetic acid.

Increases were shown in cereal foods, maple sugar, clover seed, grass seed, poultry, halibut, trout, smelts, canned lobsters, mink and muskrat skins, firewood, logs, pulpwood, shingles and reaper-threshers.

Increased Imports in Fiscal Year

A SUMMARY compiled in the Department from Customs returns for the fiscal year ended March 31, 1938, shows imports entered for home consumption totalling $799,049,740, made up of dutiable goods $434,145,594, free goods $364,904,146; an increase of $127,190,545 compared with 1936-37. A classification of imports shows iron and its products in first place with a value of $209,236,711, then follow in order non-metallic minerals and products, $136,662,502, fibres, textiles and textile products $108,932,093, agricultural and vegetable products, mainly foods, $93,827,579, agricultural and vegetable products, other than foods, $52,507,827, miscellaneous commodities $49,307,931, non-ferrous metals and their products $47,063,972, chemicals and allied products $36,890,149, wood, wood products and paper $34,221,181, animals and animal products $30,399,795.

During the month of March imports entered for home consumption amounted in value to $65,035,450 compared with $70,973,658 entered in March, 1937, a decrease of $5,938,208. Of the total entered in March this year $38,547,960 represented dutiable goods, and $26,487,490 free goods. March imports in detail were as follows: Iron and its products $17,489,699, fibres, textiles and textile products $9,746,978, non-metallic minerals and products $8,426,969, agricultural and vegetable products, mainly foods, $6,932,504, miscellaneous commodities $4,546,134, agricultural and vegetable products, other than foods, $4,245,593, non-ferrous metals and their products $3,828,983, animals and animal products $3,612,401, wood, wood products and paper $3,227,216, chemicals and allied products $2,978,973.

A Story About the Cup that Cheers

(This interesting article was prepared for the Review by Mr. Hugh Lambe, Tea Examiner at headquarters.)

WHILE reference to tea has been made in the Review, on other occasions it is thought a short résumé of the manufacturing and marketing of this commodity may prove of interest, especially as tea is used by a greater number of people than any other beverage.

This article refers more particularly to Indian, Ceylon and Java tea, manufacture of which takes place along somewhat similar lines. Japan, China and Formosa tea is made under somewhat different conditions, according to local custom and usages.

Unlike the United States, Canada and Great Britain have no set standards of quality governing tea importations. In Canada the law says " fit for consumption " and this is determined by the Department's tea tester at Ottawa to whom samples of incoming teas are sent from ports of entry. Testing follows the usual trade procedure of infusing in boiling water for six minutes tea to the weight of a ten cent piece from each sample submitted for examination. If the result proves favourable entry is allowed, but if damaged or spurious leaves are suspected or any other foreign ingredients appear to be present that might render the tea unfit for consumption the goods are detained at port of entry until a more exhaustive test has been completed. If the final examination discloses any of the above conditions the importation is accordingly prohibited entry in Canada.

Left to nature the tea plant will attain a height of thirty feet. Under cultivation however, it is maintained as a bush of not over four feet in height, thus allowing of an easy and systematic plucking of the leaves, which takes place every seven to eleven days according to growth. Also under such control the bush in certain countries is induced to bear continuously, the growth being interrupted for a short time only during the pruning period which takes place every two to three years and consists of paring the bushes to what may be described as a mere skeleton of its original self. At such times they are pruned until little more remains than the trunk of about a foot in height and eight to ten inches of the main branches. Growth is shortly resumed, producing new branches and a crop of fresh new leaves. In plucking, it might be explained, not all the leaves are taken but only the youngest tips and shoots which produce the best tea. The remaining leaves are left until their age makes it advisable to again repeat the pruning process. Under the above methods and assisted by intensive fertilization, some bushes have been known to produce for a period of sixty years.

Elevation of the tea garden plays an important part in determining the quality of its output. The higher the elevation the lower the moisture and temperature, inducing slower growth with smaller production which makes for a better grade of tea. Medium and lower levels encounter a greater degree of humidity with consequent higher temperature and increased growth which, like ranker vegetation, does not produce as good tea as the lighter yields of the upper regions.

In Ceylon, Java and the most southerly part of India, the bushes " flush," or bear, all year round, but in Northeast India (which produces the greatest amount of Indian tea), China, Japan and Formosa, growth ceases in December when the weather becomes cold and dry and production is suspended until April. Hence for these latter countries the reason for the term " old " and " new " crop teas.

There are four major operations in the making or processing of tea, viz: " withering," " rolling," " fermenting " and " firing." From the gardens the fresh raw leaf is taken to the factory on an average of twice a day to prevent any marked chemical change in its natural condition before the first process of withering is begun. The withering lofts of the factory are the upper floors, to allow for the maximum of air, a " natural " wither being preferable if the weather permits, otherwise the desired temperature of 80 to 90 degrees F. is artificially controlled by a system of fans supplied with air, warmed or cooled as required. The raw leaf is now spread on racks or shelves of bamboo strips, wire netting or jute hessian, spaced six to eight inches apart, where it remains from eighteen to twenty-four hours until the proper state of wither has been obtained, and the leaves are " flaccid " or soft and sufficiently pliable for rolling.

The leaf is now passed to the rolling machines which break the cells, liberating the tannin and other juices and at the same time the eventual size or " make " of the leaf is determined by this action. Not being uniform in size the smaller leaves roll first and these are released as necessary by sifting over coarse sieves, the larger leaves remaining being re-rolled until the desired make has been reached. A breaking machine is also used to break, or loosen, any lumps occasioned in the rolling.

Fermentation now takes place, the rolled leaves being spread on tile or glass floors or tables to insure absolute cleanliness and avoid contact with any substance which might injure it in its present tender condition. Fermentation takes from two to three and a half hours and is a critical stage in tea making, largely determining the ultimate strength and flavour. A bright coppery colour is always sought for the infused leaf and if over-fermentation occurs the colour will be too dark. On the other hand if under-fermented, the infusion will tend to be greenish, both conditions detracting from the market value of the finished article. A large degree of humidity is required while fermenting and if necessary this is provided by spraying water through very fine nozzles, producing almost a mist, or draping the walls with sheets which are saturated at regular intervals.

In the making of green tea no withering or fermenting takes place, the leaf as received from the pickers being steamed instead, sterilizing it immediately against fermentation and any tendency to blacken, thus assuring the clear green liquor ultimately required. Semi-fermented teas are only allowed half a fermentation as the name implies and after these operations both are treated in much the same manner as fully fermented teas.

Firing is the next process, the leaf being placed on trays travelling through the firing or drying ovens at an initial temperature of approximately 240 degrees F. This instantly halts any further fermentation and kills any foreign organisms existing. It further eliminates almost all remaining moisture. The leaf turns black, but when infused the bright coppery colour sought for will be again observed.

Manufacture is now complete and the raw leaf brought to the factory Monday morning is " made " tea by Tuesday night. It has lost seventy-five per cent of its original weight, four pounds of raw leaf producing only one pound of finished tea. Grading of the unassorted leaf is now necessary which is accomplished by high speed oscillating sieves of various sized meshes which sift it into the sizes required for trade purposes. These are known as " Broken Orange Pekoe," " Orange Pekoe," " Broken Pekoe," " Pekoe " and " Pekoe Souchong."

The last operation is packing, and the tea is then dispatched to its final destination which may be the auction rooms of Colombo, Calcutta or London, or it may be marked for direct shipment to other countries in fulfillment of orders received.

The London weekly auctions where the largest amount of British grown tea is sold practically set the price for this commodity.

The Old Custom of Collecting Fees

REFERENCE was made in a recent number of the REVIEW to the custom in past years of collecting fees in the colonies on all shipping transactions, Customs officers receiving these fees in lieu of a stipulated salary. The *Editor* found recently further reference to this old system of levying fees and its abolition in a volume of *General Orders*, printed in London in 1833. It is evident from these records that the colonial legislatures, while retaining under the new laws, all revenues, hoped that salaries of Customs and Excise officers would continue to be paid from headquarters. This attitude on the part of the colonies is dealt with in the following Treasury minute, dated September 2, 1828, which reads in part:

> My Lords cannot but consider it unfortunate that the abolition of fees upon shipping, from which the officers of the Customs had for a long series of years derived their emoluments, should have taken place before some satisfactory arrangement had been made with the colonies for permanently providing for the salaries of those officers. It might have been better to have made the abolition contingent upon the maintenance of that exclusive dependence of the officers abroad on the Department at home, which has always hitherto been maintained, and which appears to My Lords essential to the satisfactory discharge of their duties, either as regards the mother country, or the colony in which they may be stationed.
>
> My Lords do not consider it necessary to advert to the objection stated, on the part of some of the colonies, that the expense of collection does not include the salaries of the officers, and that the officers are not requisite for colonial purposes. These propositions are evidently untenable.
>
> It was no part, however, of My Lords' intention, nor is it now proposed, that a larger charge for officers' salaries should, in consequence of the abolition of fees be imposed on any colony, still less that the Mother Country should derive pecuniary advantage from the change. A main object of the abolition of fees was colonial relief, and all that My Lords desire is, that the relief to the colonies should not be made the means of additional and unreasonable burthens upon the revenue at home.
>
> In order to illustrate this, it may be necessary distinctly to remind the Colonial Legislatures that the sum levied in the several ports, in the shape of fees on shipping, previous to this act, amounted to above £103,000, while the total of the new and reduced salaries for officers of Customs, proposed to be defrayed out of the Colonial Revenue, amounts to no more than £73,000. It may also be observed that fees to a large amount, heretofore paid to the Naval Officers in the several colonies, have been abolished, and that the compensation to these officers, in lieu of those fees, is now paid out of the revenue of Great Britain.
>
> My Lords do not think it too much to expect that the colonies should either acquiesce in the deduction from the duties received in the colony, of the adequate salaries now fixed for the officers, or should themselves make a permanent provision for the officers to that amount. By the adoption of either alternative, the additional expense thrown on this country will not be extravagant, and the Custom officers enjoying salaries which must be admitted to be moderate, will still be placed in that state of independence which is essential to the due discharge of their duty.
>
> Communicate this Minute to Sir George Murray, and request that he will instruct the Governors of the several colonies, and particularly caution them against giving their assent to any act the object of which may be to make a temporary provision for the officers of the Customs, and thereby give to the Colonial Legislatures the power of hereafter withholding their salaries, or regulating them from time to time, according to local views.

TOURIST PROSPECTS AT NIAGARA FALLS

G. C. Gardner, Collector at Niagara Falls, informs the *Editor*, that tourist traffic this season is expected to be heavy at that port. Many persons will be attracted from the United States to view the scenic beauty of this district and to gain a unique vista of the American and Horseshoe Falls, unimpaired by the Falls View bridge, which has spanned the gorge for over forty years.

A heavy flow of motor traffic will be handled over the Whirlpool Rapids bridge, formerly known as the Lower Arch bridge, located about one mile below the Falls, and Queenston bridge located at the end of the river gorge some eight miles from the Falls, both of which bridges connect directly with the main highways and Provincial and State boulevards which follow the river on either side of the international border.

Many improvements have been made at the Whirlpool Rapids bridge, with the co-operation of the Niagara Parks Commission, to handle the heavy flow of traffic which will enter and leave Canada at that point. These consist of new permit offices, the extension of the already spacious Customs yard, and the widening of the bridge approach.

During the past fiscal year 880,331 automobiles and 22,914 buses and trucks were handled over this bridge, and some 7,873 exemption claims granted, in addition to the ordinary Customs entries, while at Queenston bridge 278,297 automobiles and 5,107 buses were handled inward and outward at that point, and 8,525 exemption claims granted to returning Canadians.

With the loss of the Falls View Bridge, it is expected the volume of summer traffic over

The Whirlpool Rapids bridge, formerly known as the Lower Arch bridge, at Niagara Falls, which it is expected will carry the bulk of incoming and outgoing tourist travel this season at the Falls.

these two bridges will be very close to double that of last year. In addition to several conventions already booked, there are some twenty tours from European points scheduled for the summer season, in addition to the usual scores of tours and excursions from the United States and Canada.

Plenty of work is in store for the staff, who must meet and handle these thousands of persons, and leave with them a feeling of goodwill and friendliness by the pleasant and helpful manner in which the officers discharge their duties.

INCREASED CUSTOMS AND EXCISE COLLECTIONS

Principal ports report activities for past fiscal year

This illustration shows the spacious new freight warehouse erected recently at the Canadian end of the Ambassador Bridge, Windsor, Ontario. This warehouse has ten loading doors on each side, with office facilities at one end. Fruit importations are unloaded and checked in the warehouse, and the new facilities have assisted in the checking and examination of merchandise imported at this point of entry. The photograph was furnished by A. H. Dalziel, Collector at Windsor.

AT the end of each fiscal year the Review has given an informative summary of Customs and Excise business during the twelve months period at some of the principal ports. The following article has been prepared from information received by the *Editor* from Collectors, whose co-operation is acknowledged.

Large Increases at Montreal

Showing a net increase of $14,962,912, Customs-Excise collections at the port of Montreal for the past fiscal year amounted to $107,603,980. This compared with $92,641,068 collected during 1936-37. All months recorded increases over the corresponding months of the previous year with the exception of March which showed a drop of fourteen thousand dollars. The heaviest collections were taken in November, amounting to $10,933,389, an increase of $2,019,493, August and July following in order with $9,899,028 and $9,825,411.

Business increased substantially last year at both the express and postal branches. At the Customs express branch collections were up $273,639 to a total of $2,293,260, an increase of 13 per cent, while the number of packages handled increased by 41,387 or 25 per cent to a total of 203,539, and entries by 1,290 or 4 per cent to a total of 31,070. Customs storage receipts amounted to $4,596, an increase of $392, or 9 per cent.

Revenue collected at the postal branch totalled $966,092, a gain of $94,411. Parcels received numbered 320,177, increase 19,655, parcels delivered 313,900, increase 19,424, entries 25,363, increase 2,561.

The volume of business handled through the Customs Air Harbour, St. Hubert, Quebec, during the twelve months ended March 31, 1938, made an impressive showing compared with that of 1936-37; the number of aeroplanes, passengers and pieces of baggage more than doubling. The total number of planes cleared was 1,841, an increase of 947, while passengers carried totalled 6,299, an increase of 3,853, and pieces of baggage 7,703, an increase of 4,571. Mail bags inward and outward numbered 8,782, increase 2,002, and the weight of the mail carried was 131,612 pounds, an increase of 7,514 pounds. A total of 574 express packages was carried. The value of importations last year was $188,316. Two hundred and fifteen flights were cancelled during the year owing to weather conditions. Of these 121 were inward and 94 outward. Tourist permits issued numbered 26.

The busiest month of the year at St. Hubert was August when a total of 276 aeroplanes inward and outward was cleared. Passengers carried that month numbered 1,017. The second busiest month was September when 237 planes carrying in all 980 passengers were handled. April, 1937, was the quietest month with a showing of 66 planes and 160 passengers.

Heavy Increase at Toronto

According to figures furnished the Review by E. D. Lennie, Collector, the port of Toronto received $63,756,148 in Customs-Excise revenue during the past fiscal year as against $57,616,537 collected during 1936-37, an increase of $6,139,611. Excise tax receipts accounted for $30,690,970, increase $3,706,947, while import duty revenue accounted for $22,008,516, increase $1,345,005. Other revenue was made up as follows: sales tax on imports $4,858,462, increase $550,289, Excise tax on imports $3,476,534, increase $373,104, Excise duty $2,683,544, increase $160,319, sundry collections $38,119, increase $3,947. A statement of collections by months shows the largest revenue was taken in November amounting to $6,685,423, with October in second place with $5,813,490.

Customs entries numbered 331,663, an increase of 10,921, Excise tax entries 52,163, increase 3,295, Excise duty entries 12,186, increase 297, manifests received 113,645, increase 4,599.

Following is a statement of business transacted at the Customs postal and express branches during the past fiscal year: postal branch collections $852,587, decrease $6,124; parcels delivered 392,149, increase 25,867, entries 32,554, increase 1,916: express branch collections $2,506,891, decrease $18,902, packages handled 263,905, increase 6,172, entries 44,153, decrease 1,484. Storage charges collected during the year amounted to $3,253 compared with $3,197 collected during 1936-37.

Record at Hamilton

Customs-Excise collections at Hamilton for the fiscal year ended March 31, 1938, set an all-time record for that port with a total of $17,514,082. This was an increase of $2,864,692 over the previous fiscal year when receipts totalled $14,649,390. The largest revenue was derived from sales and Excise taxes (domestic) amounting to $7,916,009, increase $1,703,515. Import duty realized $4,197,591, increase $471,978; Excise duty $3,982,510, increase $352,161; Excise tax on imports $893,845, increase $158,383; sales tax on imports $519,855, increase $178,073; sundry collections $4,272, increase $582.

Postal branch collections amounted to $112,268, a gain of $6,035, while parcels handled numbered 49,818, a gain of 7,510. Receipts at the express branch totalled $228,606, an increase of $7,153; packages handled 31,498, a decrease of 304.

The number of port entries for the past fiscal year was 73,243, an increase of 7,218.

WINDSOR COLLECTIONS INCREASED

Windsor, Ontario, including the former outport of Walkerville, completed the fiscal year 1937-38 showing Customs-Excise collections amounting to $20,166,581, a net increase of $2,503,342 compared with the previous fiscal year. Revenue from Excise taxes totalled $10,104,280, an increase of $1,731,640, from import duties $9,056,841, an increase of $598,815, from Excise duties $964,527, an increase of $169,768, and from sundry collections $40,933, an increase of $3,119. The heaviest collections for any one month were taken in November, totalling $1,999,561, while June and May collections held close second and third places.

Import entries passed during the year numbered 134,560, decrease 15,589, export entries 60,909, increase 2,598, Excise tax entries 4,461, decrease 379, Excise duty entries 4,147, decrease 348, railway manifests received 41,246, increase 5,034, railway manifests forwarded 435,134, decrease 43,923.

A total of 8,606 packages was handled at the Customs express branch in the twelve months period, an increase of 1,225, while entries numbered 1,596, an increase of 76. Collections amounted to $44,260, a gain of $8,054. Packages handled at the Customs postal branch totalled 9,683, a drop of 1,026, and entries numbered 1,257, a gain of 59. Collections in each of the past two years amounted to $17,924.

INCREASE AT WINNIPEG

With a total revenue of $9,974.605 collected during the past fiscal year, a net gain of $648,811 over the previous fiscal year, A. M. Kennedy, Collector, reports, the Customs-Excise port of Winnipeg showed increased activities at all points. The largest revenue was derived from Excise taxes, domestic, which amounted to $3,602,970, an increase of $333,354, and the second largest revenue was from Customs duties which totalled $3,522,799, an increase of $6,443. Excise duty yielded $1,128,844, increase $141,313, sales tax on imports $1,103,239, increase $75,108, Excise tax on imports $606,529, increase $92,009, sundry collections $10,224, increase $584. The largest receipts for any one month were taken in September, amounting to $986,643. Entries taken during the year numbered 91,169, an increase of 3,996, while manifests received numbered 34,363, an increase of 1,081.

The Customs express branch at Winnipeg handled 57,528 packages during the twelve months period, an increase of 1,409, while entries received numbered 9,070, an increase of 888. Collections totalled $309,996, a rise of $27,602. Revenue collected at the postal branch amounted to $164,307, an increase of $3,679, while parcels handled numbered 121,164, a decrease of 1,044. A total of 8,598 entries was received during the year.

A statement of business transacted at the airport gives the following: aeroplanes inward 493, outward 480; passengers inward 1,881, outward 2,093. A comparison by months shows that the greatest number of planes was handled in March, 1938, totalling 117, and the second largest number in November, 1937, totalling 112. Passenger totals were greatest in January, 1938, and November, 1937, numbering 512 and 433 respectively.

BUSY YEAR AT VANCOUVER

A total of $16,226,554 was collected in Customs-Excise revenue at the port of Vancouver during the past fiscal year, as against $15,203,981 collected during 1936-37, a net gain of $1,022,573. The import duty was the largest revenue producer with a yield of $7,029,032, increase $221,674, followed by Excise tax collections amounting to $5,209,156, increase $393,152. Sales tax collected on imports totalled $2,062,376, increase $197,081, Excise tax collected on imports $1,108,736, increase $128,516, Excise duty collections $784,769, increase $83,865, sundry collections $32,485, decrease $1,716.

Import entries during the past fiscal year numbered 109,674, increase 6,954, Excise tax entries 14,334, increase 526, Excise duty entries 4,142, decrease 124.

The postal branch collections at Vancouver last year totalled $246,828 compared with $243,947 the year before, an increase of $2,881. Packages handled numbered 155,893, a decrease of 12,175, while entries numbered 11,164, a decrease of 365. Collections at the Customs express branch amounted to $289,570, a gain of $16,122. Packages received totalled 50,809, decrease 4,049, entries 6,657, increase 171. The total number of shipments received was 39,085, increase 4,207, while the number of manifests forwarded was 425, decrease 145, and the number of transfer manifests 1,251, decrease 385.

Following is a detailed statement of the work of the examining staff for the past fiscal year: freight manifests issued 34,108, decrease 13,135, express manifests issued 1,060, decrease 71, pieces of baggage received 126,519, decrease 6,036, pieces of baggage examined and released 98,648, decrease 270, pieces of baggage forwarded in bond 27,674, decrease 5,816, number of baggage advice notes issued 3,706, increase 209. Small collections amounted to $6,844, a drop of $2,374.

Further totals covering shipping, automobile and aircraft activities at Vancouver during 1937-38, were: foreign vessels inward 3.614, decrease 272, outward 3,533, increase 666; coastwise vessels inward 15,414, increase 1,882, outward 15.689, increase 1,905; United States automobiles inward 289, decrease 17, outward 372, decrease 63; Canadian automobiles inward 69, decrease 38, outward 72, decrease 12; aircraft inward 738, decrease 147, outward 725, decrease 160.

SUBSTANTIAL GAINS AT VICTORIA

Substantial gains in Customs-Excise business transacted at the port of Victoria in the past fiscal year are shown in a statement furnished the REVIEW by G. A. Yardley, Collector. Collections increased by $234,001 over the previous fiscal year to a total of $1,988,267, made up as follows: import duty $1.218.932, increase $95,111, Excise tax $450,578, increase $99,787, Excise duty $311,929, increase $37,453, sundry collections $6,828, increase $1,650.

The number of import duty entries for the year was 17,582, increase 2,893, Excise tax entries 2,232, increase 54, Excise duty entries 947, increase 36.

Collections at the Customs postal branch amounted to $74,395, a gain of $1,684; at the express branch $30,108, a gain of $4,431. Entries received at the respective branches totalled 3,063, increase 182, and 858, increase 173.

Foreign vessels inward numbered 3,493, increase 932, registered tonnage 4,754,445, increase 328.612; foreign vessels outward 3,671, increase 1,099. registered tonnage 4,786,756, increase 344,579; coastwise vessels inward 2,962, decrease 12, registered tonnage 2,362,910, decrease 12,778; coastwise vessels outward 2,918, decrease 68, registered tonnage 2,326,953, decrease 24,688. United States aeroplanes inward and outward totalled 136, a decrease of 160.

Further statistics covering business handled last year compared with 1936-37 were: manifests received 4,639, increase 84, manifests forwarded 2,260, decrease 372; postal packages received 35,024, increase 9,945; postal manifests forwarded 1,586, increase 416; bonded baggage forwarded 14,183, increase 2,622, bonded baggage examined 8,666. increase 1,009, bonded baggage received 22,849, increase 3,631.

QUEBEC EXCISE COLLECTIONS UP

Customs-Excise revenue at the port of Quebec collected last year increased to $6,859,440 from a total of $4,971,241 collected in 1936-37, a difference of $1,888,199. The heaviest receipts were from Excise duty, amounting to $2,782,826, an increase of $784,120, while the second largest revenue was from Excise tax, domestic, amounting to $2,174,935, an increase of $478,686; then followed import duty $1,339,830, increase $475,969; sales tax on imports $337,923, increase $104,721; Excise tax on imports $217,942, increase $44,258; sundry collections $5,985, increase $445.

Import duty entries received during the past fiscal year increased by 3,587 to a total of 27,344, Excise tax entries by 762 to a total of 8,761 and Excise duty entries by 177 to a total of 2,776.

A revenue of $67,102 was collected at the Customs express branch, Quebec, in the twelve months period, an increase of $2,026. Packages received numbered 9,971, an increase of 34, entries 1,887, a drop of 40. At the postal branch receipts amounted to $50,322, a gain of $11,949, while packages received numbered 61,079, a gain of 8,442, and entries 2,982, an increase of 390. Manifests received totalled 113, increase 2, manifests forwarded 339, increase 50.

A summary of shipping transactions for the past two fiscal years shows that 446 foreign vessels, registered tonnage 2,023,540, arrived during 1937-38, an increase of 45 vessels, but a decrease of 27,364 in tonnage; while foreign vessels departed numbered 428, registered tonnage 1,731,349, a decrease of 46 vessels and of 199,406 tons. Vessels arrived coastwise totalled 2,410, decrease 61, registered tonnage 2,095,095, decrease 42,454; vessels departed coastwise 2,474, increase 42, registered tonnage 2,404,313, increase 148,754. Coasting licences granted numbered 143, an increase of 22, in-transitu entries 265, a drop of 27, export entries 5,834, an increase of 638. A total of $5,486 was collected from steamship inspection fees, an increase of $951, while sick mariner's dues amounted to $9,541, decrease $479, fumigation fees $55, decrease $141. Receipts from marine fees were eleven dollars in both years.

Foreign aircraft inward and outward handled in the past fiscal year numbered 21 compared with 23 in the previous year, while aircraft coastwise totalled 13 compared with 11.

Increased Collections at Halifax

The port of Halifax collected $4,103,511 in Customs-Excise revenue during 1937-38, as against $3,778,903 during the previous fiscal year, an increase of $324,608. Excise taxes yielded the largest revenue, amounting to $1,661,342, increase $19,164, while import duties were a close second with $1,553,089, increase $176,028. Other collections were: Excise duties $328,107, increase $50,818, sales tax on imports $286,150, increase $35,080, Excise tax on imports $265,569, increase $42,521, sundry collections $9,253, increase $998.

A total of 54,982 export entries was handled during the year, an increase of 7,240, while import entries totalled 23,407, increase 822, Excise tax entries 1,934, increase 84, Excise duty entries 1,318, increase 81, in-transitu entries 3,018, increase 166, manifests received 10,981, increase 948, manifests forwarded 18,508, increase 441.

A summary of shipping activities at Halifax for the past fiscal year gives the following: overseas vessels inward 1,307, tonnage 3,151,193 outward 1,501, tonnage 3,209,288; coastwise vessels inward 1,621, tonnage 738,740, outward 1,439, tonnage 684,715. Collections for the year amounted to $146,353, an increase of $10,684. This total was made up as follows: pilotage $89,461, increase $4,843, steamship and inspection fees $12,710, increase $2,912, sick mariner's dues $36,178, increase $1,060, signal station dues $1,073, increase $20, fumigation charges $6,869, increase $1,800, marine register fees $7, increase $5, fishing vessel licences $6, decrease $6, quarantine violation fine $50.

Good Showing at Saint John

Saint John, New Brunswick, completed the fiscal year 1937-38 with a good showing in Customs-Excise business transacted. Revenue was up $806,707 to a total of $3,933,954. Receipts in detail were: Excise taxes $2,582,916, increase $782,958; import duty $1,239,839, increase $7,433; Excise duty $103,317, increase $16,036; sundry collections $7,882, increase $280.

The number of import entries received was 15,250, increase 853, Excise tax entries 2,209, decrease 30, Excise duty entries 637, increase 105.

At the Express branch collections totalled $31,698, a gain of $7,548, while the number of packages received was 7,300, an increase of 1,130. Collections at the postal branch were up 1,557 to a total of $17,155, while the number of packages received increased 321 to a total of 12,902.

The following summary of shipping statistics covering the past fiscal year, also reveals increased activity: foreign vessels inward 919, increase 56, registered tonnage 1,651,900, increase 185,735; outward 920, increase 62, registered tonnage 1,612,340, increase 126,489; coastwise shipping inward 1,945 vessels, decrease 57, registered tonnage 971,031, increase 1,923; outward 1,965 vessels, decrease 68, registered tonnage 988,006, increase 33,260.

Revenue from pilotage fees amounted to $58,066, an increase of $9,240, steamship inspection fees $3,153, increase $11, marine dues $17,465, increase $3,055, fumigation $1,748, increase $174.

SILVER PRODUCTION

The Canadian output of silver in January amounted to 1,571,052 ounces compared with 1,366,034 in the previous month and 1,390,476 in January, 1937. New York quotations averaged 44·754 cents per ounce in Canadian funds during January, at which price the output was worth $703,109. In the previous month the total value was $611,560, based on an average price of 44·769 cents.

NOTES OF THE EXCISE DIVISION

Excise Duty Collections

Comparative statement of Excise duty collections, in Canada, during the months of March, 1937, and March, 1938:—

March, 1938, spirits potable, $539,659; March, 1937, $564,071. March, 1938, spirits, non potable, $58,371; March, 1937, $65.943. March, 1938, validation fee, $31.213; March, 1937, $93,057. March, 1938, malt, $782.204; March, 1937, $762,301. March, 1938, beer, $22,690; March, 1937, $29,987. March, 1938, malt syrup, $9.451; March, 1937, $10,036. March, 1938, cigars, $34,008; March, 1937, $29,343. March, 1938, cigarettes, $2,117,165; March, 1937, $1,742,196. March, 1938, manufactured tobacco, $414,560; March, 1937, $409,901. March, 1938, licences, $19,420; March, 1937, $18,355. March, 1938, total, $4,028,745; March, 1937, $3,725,195.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of March, 1937, and March, 1938:—

March, 1938, tobacco, cut, 1,735,370 pounds; March, 1937, 1,664,957 pounds. March, 1938, tobacco, plug, 280,997 pounds; March, 1937, 313.995 pounds. March, 1938, snuff, 57,219 pounds; March, 1937, 71,681 pounds. March, 1938, cigarettes, number 529,272,350; March, 1937, 435.537,132. March, 1938, cigars, number 11,146,160; March, 1937, 9,920,511. March, 1938, foreign raw leaf tobacco, 393,797 pounds; March 1937, 436.397 pounds.

An Excise Circular

Collectors of Customs and Excise have been notified as follows by Official Circular signed by Mr. D. Sim, Commissioner of Excise, dated March 30, 1938:—

Re: Form E.172-A, Statement of Excise Tax Arrears.—Instructions were forwarded to you on October 28, 1937, in Circular No. 793-C regarding the preparation of Form E. 172-A, Statement of Excise Tax Arrears.

Some misunderstanding has arisen in regard to the accounts which are to be included on Form E. 172-A and you are advised that if you have received advice from the Department that arrears have been placed in Suspense Account, these are not to be included in the statement. In cases where advice is sent you that the file has been closed, these arrears are not to be included.

There seems to be a general misconception in regard to licensees in arrears whose licences have been cancelled. Whether or not the licence has been cancelled, the statement on Form E. 172-A is to include such arrears, except in cases where these arrears have been transferred to Suspense Account or the file has been closed.

Re: Sales Tax—Province of Quebec

Collectors were advised by official Circular dated April 16, 1938, as follows:—

At the request of the Government of the Province of Quebec, this Department's Circular No. 788-C dated June 30, 1937, is cancelled with effect from April 30, 1938. The following will therefore apply on and after May 1, 1938:—

Sales by Licensees to, and Importations by the Provincial Government.—Licensed manufacturers, including those who have transferred their products to their unlicensed wholesale branches, may sell goods whether of their own manufacture or not, to the Province of Quebec without accounting for sales tax as heretofore.

Note.—Where sales tax has been paid on any goods sold to the Provincial Government, all refunds or adjustments in connection therewith must be made directly with this Department.

Licensed wholesalers may also sell goods to the Province of Quebec without accounting for sales tax as heretofore.

The Provincial Government will supply the usual certificate that the goods are for the sole use of the Province and are not for resale and that they are purchased with Crown funds. This certificate will also be applicable to direct importations by provincial government departments.

Note.—You are instructed to note that this does not include purchases or importations by any railway, commission, board, university, or public utility operated by or under the authority of the legislature or the Lieutenant Governor in Council of the Province.

Where taxable goods are sold by a licensed manufacturer or a licensed wholesaler to an unlicensed wholesaler or other dealer, and resold by the latter to a Department of the Provincial Government of Quebec entitled to obtain the goods for its own use, and not for resale, exempt from the tax, the sales tax does not apply providing the goods are shipped or delivered *Direct* from the licensed manufacturer or licensed wholesaler making the first sale, to a provincial government department and proof of such direct shipment or delivery, together with a certified copy of the exempted purchaser's order, bearing the certificate applicable, are filed in the office of the first vendor.

Sales or Importations by Unlicensed Suppliers.—Unlicensed suppliers who sell goods to Departments of the provincial government of Quebec entitled to exemption from sales tax, should invoice such goods without sales tax upon receiving the certificate of the provincial government that the goods being purchased are for the sole use of that government, are not for resale, and are purchased with Crown funds. Unlicensed suppliers making sales as above may make application to this Department for refund of the sales tax paid by them on the purchase or importation of the goods sold. The claim should be submitted on Form N-15 Amended, accompanied by a statement of sales prepared on N-15a, each in duplicate.

Collectors of Customs are not to permit the importation of taxable goods free from sales tax by unlicensed importers on their furnishing a certificate to the effect that the goods being imported are for the use of the provincial government of Quebec.

The provisions of this circular also apply to excise and special excise taxes.

CATTLE EXPORTS TO UNITED KINGDOM

Canadian cattle exports to the United Kingdom for the first three months of 1938 totalled 9,824. During the corresponding period of 1937 the number was 409.

CANADIAN HAMS FOR BRITAIN

Canada displaced the United States in 1937 as the largest supplier of hams to the British market. The Dominion sold 314,606 cwts., and the United States 311,746 cwts. to buyers in Great Britain. Imports of hams from Empire countries increased by 10 per cent in 1937, and represented 49 per cent of the total imports of hams as compared with 45 per cent in 1936. Shipments from Canada were 13 per cent higher, while those from Ireland declined 31 per cent.

EXPORT CLEARANCES OF WHEAT

Overseas export clearances of wheat during the week ended April 14 totalled 326,239 bushels compared with 599,006 in the previous week and 1,688,076 in the corresponding week last year. Imports of Canadian wheat into the United States for consumption and milling in bond for re-export in the latest week totalled 4,000 bushels compared with 2,000 the week before and 505,000 a year ago.

Aggregate overseas export clearances of wheat during the period August 1 to April 14 were 57,324,434 bushels compared with 109,088,305 in the corresponding period of the previous crop year. Imports of Canadian wheat into the United States were 2,019,871 bushels compared with 37,187,303 in the same period of the preceding crop year.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of Net Collections by Districts Received During the First Month of the Fiscal Year April 1937 and April 1938. (Decrease marked*).

Districts	1937-38	1938-39	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	70,217 06	58,274 64	*11,942 42
Halifax........	169,127 61	244,533 79	75,406 18
Saint John....	171,790 92	245,903 80	74,112 88
Quebec........	251,096 46	225,451 58	*25,644 88
Montreal......	2,568,050 68	3,637,709 50	1,069,658 82
Ottawa........	953,322 14	1,208,236 22	254,914 08
Kingston......	45,296 22	72,197 52	26,901 30
Belleville.....	72,740 87	101,368 89	28,628 02
Toronto.......	4,673,635 16	5,300,999 22	627,364 06
Hamilton.....	837,131 69	1,419,994 12	582,862 43
London.......	338,922 44	5,461,606 62	5,122,684 18
Fort William..	65,096 64	56,037 75	*9,058 89
Winnipeg......	307,331 13	232,712 56	*74,618 57
Regina........	30,802 16	51,428 80	20,626 64
Saskatoon.....	26,874 02	18,797 85	*8,076 17
Calgary.......	75,339 70	116,965 57	41,625 87
Edmonton....	35,161 00	44,116 06	8,955 06
Vancouver....	444,822 43	634,682 98	189,860 55
Yukon........	1,172 30	1,836 02	663 72
Total.....	11,137,930 63	19,132,853 49	7,994,922 86

NEWS AND COMMENT

OTTAWA: The death occurred in Toronto on April 2, 1938, of William Eric Haines, for many years a valued officer of the Department. He was in his 59th year.

The late W. E. HAINES

The late Mr. Haines entered the Customs service to supervise the transhipment of the Canadian grain crop of 1911 and 1912 from points in Canada to Duluth and Superior, Wisconsin. In October, 1912, he was sent to the Canadian West for relieving duty on the frontier, and later was assigned to duty as a Special Officer on the staff of the former Special Branch at Toronto, under the direction of the late S. W. McMichael. In 1921 he was made an Investigator of Drawback Claims, which position he filled with ability. Due to failing health he was granted superannuation as of the 22nd September, 1937.

Mr. Haines was well and favourably known to the staff of many ports and his death is regretted by many friends in and out of the service.

NIAGARA FALLS: International automobile tourist traffic through the port of Niagara Falls via the two bridges, the Lower Arch and Queenston, during March reached a total of 125,670, inward 64,731, outward 60,939, while the number of passengers carried was 467,231. Compared with March, 1937, these totals show an increase of 12,187 in the number of automobiles and of 29,275 in the number of passengers carried. United States cars inward numbered 41,880, increase 6,922, outward 39,892, increase 4,198; Canadian cars inward 22,851, increase 1,558, outward 21,047, decrease 491; other vehicles inward 2,183, decrease 36, outward 2,191, decrease 60.

There was an increase of 7,300 in the number of United States automobiles crossing into Canada during March last for short periods of 48 hours or less, which totalled 38,843. Sixty-day touring permits issued numbered 2,875, a drop of 294, traveller's vehicle permits 169, a decrease of 95, while touring permits issued for Canadian cars outward totalled 4,860, a decrease of 495.

WALKERVILLE: Customs-Excise collections at the port of Walkerville, Ontario, reached a total of $10,193,052 for the past fiscal year as against $9,494,443 received in 1936-37, a net gain of $698,609. Customs collections amounted to $6,429,468, an increase of $73,637, Excise tax $2,999,928, increase $486,771, Excise duty $757,900, increase $138,484, sundry collections $5,756, decrease $283.

Revenue collected at the Customs postal branch totalled $5,182, an increase of $1,746, while packages received numbered 4,071, increase 27. At the express branch collections totalled $4,578, decrease $635, packages received 4,001, decrease 716. Entries for the year numbered 86,198, made up as follows: Customs import entries 79,928, decrease 4,687, Excise duty entries 4,751, increase 531, Excise tax entries 1,519, decrease 18.

Toronto: Packages received and entered at the Customs postal branch, Toronto, during March last increased 225 to 37,270 compared with March, 1937, and packages delivered increased 2,894 to 35,297, while entries received increased 246 to 3,141. Duty amounted to $70,761, a drop of $3,760. At the express branch packages received and entered numbered 23,605, an increase of 1,606, while entries received numbered 4,305, a decrease of 27. Duty collected totalled $245,285, a drop of $10,992.

Twenty-three aeroplanes, inward and outward, reported through the Customs air harbour during March, 11 Canadian planes and 12 United States planes. Nineteen passengers were carried. This compares with a total of 24 aeroplanes, carrying in all 33 passengers, reported during March, 1937.

Montreal: Packages received at the Customs express branch, Montreal, during the month of March numbered 22,136, passing the previous March total by 4,538. Entries totalled 2,983, a decrease of 122, while collections amounted to $238,433, an increase of $2,628. Business transacted at the postal branch during March, showing comparison with March last year, was as follows: collections $80,819, decrease $2,182, parcels received 30,490, increase 2.889, parcels cleared 29,989, increase 2,822, entries 2,381, increase 149.

Ottawa: Collecting the largest Customs-Excise revenue since 1929-30, the port of Ottawa completed the past fiscal year showing net receipts of $4,821,597, A. M. Saunders, Collector, states. This compares with $4,385,688 collected during 1936-37, an increase of $435,909. Revenue from domestic Excise tax alone amounted to $2,866,300, an increase of $232,597. Customs duty brought in $1,048,732, increase $108,636, Excise duty $450,586, increase $10,770, sales tax on imports $274,994, increase $53,008, Excise tax on imports $170,309, increase $29,302, sundry collections $10,676, increase $1,596.

A good showing, also, was made last year in both the express and postal branches. Collections amounted to $139,950 at the express branch, an increase of $17,230 over 1936-37, and the number of parcels handled totalled 27,546, an increase of 6,827, while at the postal branch collections totalled $58,721, a gain of $3,634, and parcels handled numbered 41.478, a gain of 2,226.

Cornwall: Vehicles of all kinds handled through the port of Cornwall, Ontario, inward and outward, during the fiscal year ended March 31, 1938, totalled 94,746, an increase of 12,779 or 15 per cent over the previous fiscal year. Passengers carried numbered 317,877. United States automobiles entered at this port numbered 23,722, while Canadian automobiles outward under touring permit totalled 21,445. Other vehicles inward and outward totalled 3,242.

Montreal: One hundred and forty-three aeroplanes, inward and outward, carrying in all 394 passengers, were handled at the Customs Air Harbour, St. Hubert, Quebec, during the month of March last. This compares with totals of 50 aeroplanes and 152 passengers for March, 1937. Traffic totals in detail were as follows: aeroplanes inward 71, increase 46, outward 72, increase 47; passengers inward 153, increase 87, outward 241, increase 155; pieces of baggage inward 182, increase 104, outward 324, increase 214; express parcels inward 31, increase 9, outward 11, increase 6; bags of mail inward 457, increase 130, weight 8,074 pounds, increase 1,536 pounds, outward 242, increase 74, weight 3,312 pounds, increase 1,172 pounds. The value of importations was $21,018 compared with $526. Flights cancelled owing to weather conditions last March numbered inward 15, outward 8. This compares with inward 8, outward 9, cancelled during March, 1937.

IMPORTS OF CRUDE PETROLEUM

Imports of crude petroleum during February were recorded at 40,285,807 gallons of the value of $1,269,700 compared with 47,307,167 appraised at $1,698,050 in the previous month and 52,419,321 valued at $1,697,682 in the corresponding month last year. The amount from the United States was 36.379,544 during the latest month with the balance from Venezuela. Total imports of crude petroleum during the eleven months ended February were 1,284,122,748 gallons worth $44,290,142 compared with 1,183,041,875 valued at $37,158,874 in the corresponding period of the previous fiscal year.

QUESTION BOX AND LETTER BAG

Re Automobile Permits

H. R. Laidman, of the Niagara Falls Customs staff, writes:—

The Question Box and Letter Bag department of the National Revenue Review is greatly appreciated by all officers at this port as a medium of suggestive criticism and discussion of business methods.

I would make the suggestion, that in order to facilitate the cancellation of automobile permits, Form E-50, on which extensions have been granted at an interior port, that a new permit, Form E-50, be issued at such interior port, and that a notation be made on the original permit, which would be returned to the port of issuance in the same manner as a manifest is cancelled by re-manifest.

This would dispense with the present form E-50A, and permit the original issuing office to close their files, which under the present system require to be held open for a long period, and in the case of failure to receive evidence of exportation of the automobile, add considerable difficulty to the tracing of such extended permits.

I would like to see in the Review comments from officers of other frontier ports on this subject.

Editors Note.—Comments are invited.

Suggestion Re Forms

The *Editor* receives frequently letters from officers containing suggestions regarding improvements in forms and other Customs documents. These are very acceptable and of value. A recent letter from R. Knipe of the Stratford staff encloses a form (which is not capable of being reproduced here) which he claims would combine Forms C1 and C14, eliminating C14 as a separate form, also the "number of packages to examine" stamp. The form could be attached to B1 Amended, thus requiring one operation to complete an entry. Mr. Knipe claims the present headings of the B1 and C14 are confusing, particularly to a casual importer. He adds that the space calling for the initials of Collector or Appraiser would prevent delivery of importations without proper authority.

JUST AMONG OURSELVES

APRIL-MAY

ADDITIONS

Quebec

Amos: J. Dumont, Customs Excise Examiner.

Montreal: F. Legault, Office Boy; C. O. Picher, Clerk, Grade 1.

St. Johns (Lacolle): J. W. Hope, Customs Excise Examiner.

Sherbrooke (Danville and Richmond): O. Davignon, Custom Excise Examiner, Grade 1.

Ontario

Cornwall: G. A. Charlebois, Customs Excise Examiner.

Sarnia: W. L. Kelly, Customs Excise Examiner.

DEDUCTIONS

Nova Scotia

Halifax (East Jeddore): H. Arnold, Customs Excise Enforcement Officer (Retired).

New Brunswick

Saint John: F. W. Winslow, Computing Clerk (Retired).

Quebec

Montreal: J. N. E. Belanger, Office Boy (Services terminated); G. P. C. Cardinal, Office Boy (Services terminated); J. P. H. Chevalier, Office Boy (Services terminated); J. A. A. B. Gagne, Office Boy (Services terminated); W. A. Hurtubise, Office Boy (Services terminated); G. M. Ryan, Office Boy (Services terminated).

St. Johns (Lacolle): P. Brunet, Customs Excise Examiner (Services terminated).

Ontario

Bowmanville: C. A. Cawker, Collector of Customs and Excise, Grade 1 (Deceased).

Fort Erie: G. A. Pepper, Computing Clerk (Deceased).

Windsor: J. A. Francis, Customs Excise Examiner (Retired).

British Columbia

New Westminster (Pacific Highway): A. F. Furniss, Customs Excise Examiner (Ruled out by C.S.C.).

Administrative

Fanny Ellenberg, Stenographer, Grade 1 (Services terminated); S. J. Law, Senior Customs Excise Checking Clerk (Retired).

PROMOTIONS

New Brunswick

Woodstock (Andover): W. W. Curry from Customs Excise Enforcement Officer to Sub-Collector of Customs and Excise, Grade 1; H. W. McPhail from Customs Excise Enforcement Officer to Customs Excise Examiner, Grade 1.

Woodstock (Richmond Road): W. L. Hayden from Customs Excise Enforcement Officer to Customs Excise Examiner, Grade 1; C. G. McLauchlan from Customs Excise Enforcement Officer to Sub-Collector of Customs and Excise, Grade 1; W. J. H. Palin from Customs Excise Enforcement Officer to Customs Excise Examiner, Grade 1.

Quebec

Montreal: J. N. A. Boucher, from Customs Truckman to Customs Excise Examiner; J. O. R. Brais, from Customs Excise Clerk to Computing Clerk; J. R. G. Delisle, from Clerk, Grade 1, to Customs Excise Examiner; J. A. R. DeMontigny, from Clerk, Grade 1, to Customs Excise Examiner; J. R. R. Emard, from Clerk, Grade 1, to Customs Excise Examiner; J. M. Fulton, from Clerk, Grade 1, to Customs Excise Clerk; J. F. G. H. Pohu, from Clerk, Grade 1, to Customs Excise Examiner; J. J. G. Robitaille, from Clerk, Grade 1, to Customs Excise Clerk.

Ontario

Belleville: H. A. Ross, from Senior Customs Excise Clerk to Chief Customs Excise Clerk; W. E. Smallbone, from Customs Excise Examiner to Special Exciseman, Grade 1.

Ottawa (Perth): B. L. Ferrier from Customs Excise Examiner to Sub-Collector of Customs and Excise, Grade 2.

Toronto: C. C. Cross, from Clerk, Grade 1, to Customs Truckman; H. C. Ferris, from Clerk, Grade 1, to Customs Truckman; A. S. Richmond, from Customs Truckman to Customs Excise Clerk; J. A. Robb, from Office Boy to Clerk, Grade 1; A. D. Ross, from Office Boy to Clerk, Grade 1; F. F. Shaw, from Customs Truckman to Customs Excise Clerk; L. E. Wismer, from Office Boy to Clerk, Grade 1.

Saskatchewan

Saskatoon: B. A. Anderson from Customs Excise Examiner to Cashier and Computing Clerk; J. D. Benoit, from Senior Customs Excise Examiner to Assistant Customs Appraiser.

Alberta

Calgary (Banff): G. A. Birkett, from Sub-Collector of Customs and Excise L.S. to Sub-Collector of Customs and Excise, Grade 1.

Lethbridge: W. H. Gates, from Collector of Customs and Excise, Grade 2, to Collector of Customs and Excise, Grade 3.

British Columbia

Vancouver: L. G. Best, from Customs Truckman to Senior Customs Guard; R. C. T. Downie, from Clerk, Grade 1, to Customs Excise Clerk; J. M. McMillan, from Express and Postal Computing Clerk, to Customs Express and Postal Cashier.

Administrative

L. J. S. Choquette, from Typist, Grade 2, to Clerk, Grade 3; L. E. d'Entremont, from Clerk, Grade 3, to Clerk, Grade 4; J. H. Duncan, from Clerk, Grade 4, to Principal Clerk; C. G. Gaudry, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk; J. A. Howard, from Office Boy, to Clerk, Grade 1; D. C. G. Osterhout, from Typist, Grade 1, to Clerk, Grade 2.

Audit

Montreal: J. U. M. Marcotte, from Office Boy to Clerk, Grade 1.

PROMOTIONS AND TRANSFERS

Prince Edward Island

W. J. Cheverie, from Customs Excise Examiner, Charlottetown, to Collector of Customs and Excise, Grade 1, Summerside.

British Columbia

A. Carmichael, from Inspector of Customs and Excise, Inspection, Ottawa, to Collector of Customs and Excise, Grade 7, Vancouver.

TRANSFERS

Quebec

M. J. R. Guernon, from Special Exciseman, Grade 3, Montreal (Berthierville) to Special Exciseman, Grade 3, Montreal.

J. A. Lalumiere, from Special Exciseman, Grade 3, Montreal, to Special Exciseman, Grade 3, Montreal (Berthierville).

British Columbia

C. F. Way, from Customs Excise Examiner, Vancouver, to Customs Excise Examiner, New Westminster; S. A. Rowsell, from Computing Clerk, Edmonton, to Special Exciseman, Grade 1, Vancouver.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF APRIL, 1937 AND 1938

—	1937	1938	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES...........	7,602,396 05	6,616,238 18		
Less Refunds and Drawbacks.................	755,368 99	709,729 59		
Net..............	6,847,027 06	5,906,508 59	....	940,518 47
EXCISE TAXES.............	6,575,310 84	6,117,586 36		
Less Refunds and Drawbacks.................	296,495 04	325,619 04		
Net..............	6,278,815 80	5,791,967 32	....	486,848 48
EXCISE DUTIES.............	3,995,883 02	3,995,920 64		
Less Refunds and Drawbacks.................	25,004 84	18,289 68		
Net..............	3,970,878 18	3,977,630 96	6,752 78	....
SUNDRY COLLECTIONS.......	61,782 80	61,017 24		
Less Refunds and Drawbacks.................	37,20	50		
Net..............	61,745 60	61,016 74	....	728 86
Net Totals.........	17,158,466 64	15,737,123 61	6,752 78	1,428,095 81
Net Decrease.......	....	....	....	1,421,343 03

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF APRIL, 1937 AND 1938

—	1937–38	1938–39	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections............	11,137,930 63	19,132,853 49	7,994,922 86	....

COMPARATIVE STATEMENT OF CANADIAN EXPORT TRADE DURING THE MONTH OF APRIL, 1937 AND 1938

—	April, 1937		April, 1938	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	65,516,661	....	51,248,752
Total Exports (Foreign Produce)	....	1,390,597	....	5,004,383
Principal Items of Exports—				
Wheat................ Bush.	3,617,803	5,011,276	1,617,703	2,052,224
Wheat flour............ Brls.	285,724	1,688,655	184,703	1,050,034
Fish.................. Cwt.	166,841	1,312,827	105,877	1,001,415
Furs.................. $	....	925,585	....	413,000
Meats................. Cwt.	179,286	2,825,995	152,073	2,752,291
Cheese................ Cwt.	6,696	108,140	16,204	253,044
Planks and boards...... M ft.	101,079	2,544,336	90,978	1,876,021
Wood pulp.... .... Cwt.	1,211,357	2,817,801	651,793	1,813,017
Newsprint............. Cwt.	5,055,809	9,217,217	3,734,532	7,979,896
Automobiles and parts.. $	....	2,355,069	....	1,868,811
Copper, partially manufactured............ Cwt.	239,245	3,640,666	391,962	3,626,438
Nickel, unmanufactured. $	....	3,289,230	....	3,197,392

Gold held under earmark at the Bank of Canada:	Fine oz.
Increase, month of April, 1938	131,615·796

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The National Revenue Review

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A story of retrenchment in other years

EXCISE DIVISION RULINGS, STAFF NOTES AND CHANGES,
NEWS AND COMMENT, INCOME TAX COLLECTIONS,
REVENUE TABLES

June, 1938

Vol. XI No. 9

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE J. L. ILSLEY, K.C.
Private Secretary, MISS A. L. WICKWIRE, M.A.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, L. F. JACKSON.
Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, P. L. YOUNG.

The National Revenue Review

Issued Every Month by the Department of National Revenue
J. Sydney Roe, Editor

Vol. XI | OTTAWA, JUNE, 1938 | No. 9

Co-operation Welcomed

IN announcing a list of magazines prohibited importation into Canada recently, Hon. J. L. Ilsley invited organizations and citizens generally to submit to the Department for examination any imported magazine or other publication of a doubtful character. Such co-operation will be heartily welcomed.

It is requested that Collectors continue to be vigilant in the examination of all imported books and magazines, and forward any of a doubtful character to the Department, marked for the attention of the Examiner of Publications. It does not follow that publications which are not on the prohibited list are allowed entry, as they may not have been submitted for examination. Collectors and other officers concerned should read again the instructions in Memorandum No. 1, Series D, No. 3, and follow them.

Changes in List of Customs-Excise Ports

Farnham, P.Q., an outport and warehousing port under the survey of the port of St. Johns, Quebec, established as a port and warehousing port, effective from 1st June, 1938.

Victoriaville, P.Q., an outport and warehousing port under the survey of the port of Sherbrooke, Quebec, established as a port and warehousing port, effective from 1st June, 1938.

Cowansville, P.Q., an outport and warehousing port under the survey of the port of St. Johns, Quebec, transferred to the jurisdiction of the new port of Farnham, effective from 1st June, 1938.

Durham, Ontario, a postal collecting station under the survey of the port of Guelph, closed from 1st May, 1938.

Andover, N.B., it should be noted that goods are not to be manifested on this outport.

Customs Arrangements at Border Ports

FROM Collectors at the largest border ports of entry for incoming tourist travel, the *Editor* has secured the following information respecting Customs arrangements made to accommodate the welcome army of visitors this season.

At the port of Windsor, Ontario, which led all other ports of entry last year in inward tourist travel, A. H. Dalziel, Collector, states that automobile traffic through that busy port via tunnel, bridge, and ferry, is handled at present by a staff of one hundred and eight officers. These are apportioned as follows: Windsor ferry 24 officers, including 3 seniors; Ambassador Bridge 32 officers, including 3 seniors; Windsor-Detroit tunnel 52 officers, including 3 seniors. In addition three women are employed on these staffs, one at each point, to examine women tourists when necessary, and also to assist in the examination of passenger's baggage.

During the period from April 1, 1937, to May 10, 1938, automobile tourist travel through Windsor showed appreciable gains over the corresponding period of the previous year, as the following totals indicate: automobiles inward 1,640,950, increase 102,380, outward 1,626,841, increase 98,848; United States cars entered under 60-day touring permit 318,432, increase 39,047; Canadian cars outward under touring permit 58,120, increase 985. The total number of passengers inward was 6,786,060, increase 3,880,537, outward 6,760,408, increase 3,814,912.

At Walkerville, W. B. Ritchie, Acting Collector, reports that seventeen uniformed officers, including two senior examiners, are on duty at the ferry from 5.30 a.m. to 12 midnight. This staff is increased on United States holidays such as July 4 and Labour Day.

Although the volume of automobile tourist traffic through the port of Walkerville, Ontario, during the first four months this year was less than that of the corresponding months of 1937, the latest available May figures are well over those of last year, and present indications are that traffic this season will exceed that of 1937. Commercial business is holding up well, April showing an increase over March, with good prospects of continued gains. There is also an increase in the number of summer tourists compared with last year.

At Fort Erie, where the Peace Bridge spans the Niagara River, W. G. Stamp, Collector of Customs and Excise, reports that twenty-four hour service at the bridge and eighteen hour service at the ferry is maintained at present by thirty-four officers at the former and six at the latter point of entry. This staff will be augmented, as increased business requires, by the addition of ten summer officers. Two officers will be assigned to Crystal Beach from May 30 to Labour Day, this being the popular summer resort and amusement park on the Canadian shore of Lake Erie largely patronized by residents of Buffalo. The number of United States families residing along the lake shore, members of which commute daily between this port and Buffalo, is in excess of ten thousand, and each succeeding year shows an increase of cottages occupied and summer homes erected. Much of this investment can be attributed to the department regulations pertaining to the free entry of furniture granted summer settlers. Present indications point to an appreciable increase in tourist travel into the provinces of Ontario and Quebec over the Peace Bridge and ferry.

The original plans and specifications of old Fort Erie, from which this port derives its name, have been obtained by the provincial authorities, and work is now in progress to restore the old fort to its natural state by rebuilding the walls and bastions. This is not only of historical significance to residents of the United States and Canada, as it was occupied at various times by soldiers of both countries, but is expected to attract many visitors to enjoy the spacious and beautifully landscaped grounds surrounding the walls.

The following figures represent the automobile travel via the Peace bridge and ferry through the port of Fort Erie for April of this year: Canadian automobiles inward 8,313, outward 8,442; foreign automobiles inward 42,424, outward 40,511; other vehicles inward 1,302, outward 1,300; passengers inward 144,969, outward 140,090. This is an increase of 19,556 automobiles compared with April, 1937.

At Niagara Falls, G. C. Gardner, Collector, states that thirty-one officers will be assigned to duty at the Whirlpool Rapids bridge, and thirteen at Queenston bridge, on weekdays, and this staff will be augmented on week ends and holidays. One officer will be assigned to duty at the *Maid-of-the-Mist* steamer landing, and one at Niagara-on-the-Lake.

Despite the loss of the Falls View bridge in the latter part of January, there has been an increase of some 12 per cent in the number of automobiles handled through the port of Niagara Falls for the first four months of 1938, compared with the same period last year.

The two remaining highway bridges have to date experienced an increase in volume of traffic in excess of 100 per cent of that normally handled when the three bridges were in operation, and there are indications of a heavy flow of traffic during the ensuing months.

An interesting feature of the traffic for the month of April is that every State in the Union, with the exception of Nevada, New Mexico and Wyoming, were represented, and included cars from the Canal Zone, Mexico and Hawaii, and one bearing licence Number X of the "Dominion of Tangible Dynamics Beyond the Limits of the Earth," driven by the self-styled "Emperor" himself.

An extensive program of beautification to the Niagara River Boulevard and Parks is being carried out, which includes the restoration of many historic buildings and forts along the frontier, which, together with the natural scenic beauty of this area, brings an ever increasing flow of visitors to Canada through this port.

Intermediate Tariff Extended to Uruguay

ORDER in Council (P.C. 934), dated the 29th April, 1938, provides that the benefit of the Intermediate Tariff, which was extended to products originating in and coming from the Republic of Uruguay by Order in Council (P.C. 2000), dated the 7th August, 1936, as published in Memorandum Series D. No. 45, be further extended for a period of six months from the 30th April, 1938, subject to previous termination by the coming into force of the Trade Agreement between Canada and Uruguay.

Age Certificates for Imported Whiskey or Brandy

BY Order in Council (P.C. 814) dated 25th April, 1938, the regulation relating to the importation of intoxicating liquors, commonly known as whiskey, brandy or rum, was amended by deleting therefrom the words "Whiskey, Brandy or Rum" where they occur in the said regulation, and inserting in lieu thereof the words "Whiskey or Brandy."

The effect of the above is that the production of an age certificate in respect of rum will no longer be necessary.

Departmental Rulings

THE No. 2½ Clutch Type "Universal" Coiler, series 332, as illustrated and described in Bulletin No. 101 of Sleeper & Hartley, Inc., Worcester, Mass., being a spring coiling machine to be used in the manufacture of lock washers, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

Models PR-30 and PRD-4 "Trackson" Pipe Layer Units, per illustration, from the Trackson Company, Milwaukee, Wis., designed to be mounted on caterpillar tractors, at the present time are held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

Machines for assembling Mattress Inner Spring Units, per photograph, from the Charles Karr Company of Holland, Mich., at the present time are held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motors—Item 445g.

No. 214 "Barnes" Hydraulic Honing Machine, per photograph and blue print drawing submitted, manufactured by the Barnes Drill Company, Rockford, Ill., to be used for the honing of automobile cylinders in the production of automobiles, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

CS No. 6-E Artos Automatic Measuring, Cutting and Stripping Machine, as illustrated and described in catalogue of the Artos Engineering Co., Milwaukee, Wis., designed to take wire from the reel, measure and cut to desired lengths and strip insulation from the ends in one operation, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

No. 41 Combined Hand Holing and Grooving Machine, per illustration, manufactured by the Fischer Machine Works Co., Chicago, Ill., belt-driven, designed for cutting hand holes and grooves in box ends, at the present time is held to be of a class or kind not made in Canada and, accordingly, this machine and bona fide complete parts thereof are admissible at 20 per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

Model "AC" Eyeletter for No. 516 eyelets, per illustration, manufactured by the Peerless Machinery Company, Boston, Mass., designed for placing eyelets on corsets, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

Rulings of the Excise Division

HEREUNDER is a précis of the rulings concerning tire retreaders as they will now be enforced in view of the judgment of Exchequer Court in the case of Boultbee vs. the King. The sales and excise taxes apply as follows:—

(*a*) Tires imported or purchased in Canada by a tire retreader, retreaded and sold; subject to both sales and excise taxes on the sale.

(*b*) Where a car owner trades his used tires on a set of new tires (not retreaded), he is given a used tire allowance and the tire dealer retreads the tires that have been left. These retreaded tires may be sold; or

(*c*) The dealer may keep the retreaded tires until another customer who wants retreaded tires appears. An exchange is effected, either singly or for the set, and the car owner in this case leaves his old tires and pays the dealer for the difference in value.

In transactions (*b*) and (*c*) above, both sales and excise tax applies on the dealer's sale or exchange of the retreaded tires and on their full value, i.e., allowance cannot be given to the dealer for the value of the old tires taken in.

In the foregoing cases (*a*), (*b*) and (*c*) the retreader is permitted to purchase his retreading materials which are actually incorporated into the retreaded tires free from sales tax.

The Boultbee case decided that where a car owner has his own tires retreaded and receives his own tires back, the sales tax does not apply. Under departmental rulings the excise tax has never applied to such transactions. Tire retreaders performing this form of retreading must not purchase their retreading materials free from tax, or, in the event that the materials cannot be separated, the tire retreaders must account for the sales tax on the materials used in retreading this class of tire.

An Excise Division Ruling

SUGAR of milk, or milk sugar, which heretofore has been held to be exempt from sales tax as sugar, but was not considered as sugar for purposes of excise tax on that commodity, will, effective June 1, 1938, be subject to sales tax, but exempt from the excise tax on sugar.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of April, 1937, and April, 1938:—

April, 1938, spirits potable, $706,872; April, 1937, $681,652. April, 1938, spirits, non potable, $61,051; April, 1937, $63,369. April, 1938, validation fee, $23,486; April, 1937, $72.449. April, 1938, malt, $736,819; April, 1937, $821,383. April, 1938, beer, $18,849; April, 1937, $44,456. April, 1938, malt syrup, $8,586; April, 1937, $15,295. April, 1938, cigars, $31.307; April, 1937, $30,287. April, 1938, cigarettes, $2,223,034; April, 1937, $2,202,355. April, 1938, manufactured tobacco, $421.672; April, 1937, $430,814. April, 1938, licences, $10.660; April, 1937, $14,613. April, 1938, total, $4.242,340; April, 1937, $4,376,677.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of April, 1937, and April, 1938:—

April, 1938, tobacco, cut, 1,798,067 pounds; April, 1937, 1.776,653 pounds. April, 1938, tobacco, plug, 242,975 pounds; April, 1937, 314.811 pounds. April, 1938, snuff, 66,936 pounds; April, 1937, 61,819 pounds. April, 1938, cigarettes, number 555,748,425; April, 1937, 550,549,178. April, 1938, cigars, number 10,529,407; April, 1937, 10,181,166. April, 1938, foreign raw leaf tobacco, 428,084 pounds; April, 1937, 533,385 pounds.

Tariff Change By Order in Council

BY Order in Council (P.C. 1098), dated the 16th May, 1938, the following item was approved as Tariff Item 812 (*a*) under the authority of Section 11 of the Customs Tariff, effective on and after the 1st September, 1937:

> "*Re Tariff Item 540* (*b*): On and after the 1st September, 1937, the insertion of cotton thread in the borders of handkerchiefs specified in Tariff Item 540 (*b*) to give a corded effect will not deprive them of the benefits of the item, provided that such threads are woven into the fabric in a country enjoying the benefits of the British Preferential Tariff."

Wintry Weather did not Stop Them

HERE are some facts regarding what is known as "tourist traffic" during March. It shows that the vagaries of the weather did not stop the cars from rolling into Canada.

United States automobiles entered for touring purposes for long or short periods during March, numbered 196,407, according to figures submitted to the Department by Collectors and Sub-Collectors, and covering all frontier ports, outports and preventive stations. This total exceeds figures for March last year by 5,137. Automobiles entered under 60-day touring permits numbered 29,241, a decrease of 5,562; under traveller's vehicle permits 3,829, decrease 1,689; under six-month bond 15, increase 7; while cars entered for periods of 48 hours or less numbered 163,322, an increase of 12,381.

Ontario led all other provinces in the number of 60-day touring permits issued by a substantial majority, with a total of 18,081. Quebec in second place issued 5,181, and British Columbia in third place issued 4,839. Totals for other provinces were: New Brunswick 577, Manitoba 399, Saskatchewan 80, Alberta 80, Nova Scotia 4.

The busiest port in the handling of 60-day permits was Windsor, Ontario, where 8,278 such permits were issued. Then followed Fort Erie with 4,872, Niagara Falls with 2,876 and Pacific Highway with 2,431. Other busy points, showing total of 60-day touring permits issued, were: Phillipsburg, Que., 1,647, Sarnia, Ont., 1,183, Douglas, B.C., 855, Cantic, Que., 829, Lacolle, Que., 527, Huntingdon B.C., 502, Rock Island, Que., 467, Walkerville, Ont., 435, Boundary Bay, B.C., 317, Emerson, Man., 307.

The great majority of United States cars entered under 60-day touring permits came from four states, namely, Michigan, which contributed 9,185 cars, New York 7,940, Washington 4,159, and Vermont 2,774. Other states well represented were: Ohio 650, Maine 596, Illinois 441, Massachusetts 411, Pennsylvania 407, California 323, North Dakota 301. Every state in the Union was represented, although but one car bore the licence plates of Arkansas, two cars those of Delaware and three cars those of Mississippi, three New Orleans and three Wyoming. Also eight cars were entered from Alaska, three from Mexico, two from Hawaii, two from Philippine Islands and one each from the United Kingdom and China.

The province of Ontario was visited by 9,161 cars under 60-day touring permits from Michigan alone and by 6,182 cars from New York State. The greatest number of cars from any one state to enter Quebec was from Vermont, totalling 2,761, while from New York 1,747 were entered. British Columbia received 4,149 cars from Washington State, 241 from Oregon and 229 from California; New Brunswick 516 cars from Maine; Manitoba 235 from North Dakota and 114 from Minnesota; Saskatchewan 51 from North Dakota; Alberta 62 from Montana.

Canadian cars outward under touring permit during the month of March numbered 27,442. This compares with 36,722 reported outward during March last year, a drop of 9,280. By provinces the total for March, 1938, was made up as follows: British Columbia 11,744, Ontario 10,700, Quebec 3,692, Manitoba 479, New Brunswick 380, Saskatchewan 273, Alberta 165, Nova Scotia 9. Ports showing the largest exodus of Canadian cars during March were: Pacific Highway 5,132, Niagara Falls 3,610, Fort Erie 3,203, Huntingdon 2,031, Windsor, Ont., 2,013, Boundary Bay, B.C., 949, Aldergrove, B.C., 922, Osoyoos, B.C., 800, Sarnia, Ont., 662, Douglas, B.C., 656, Cantic, Que., 627.

The Trade of Canada

CUSTOMS returns show that Canada's trade in April amounted to $105,148,553 compared with $140,167,688 in the previous month and $123,793,320 in April last year. The value of imported commodities was $48,895,418 this year compared with $65,055,628 in March and $56,886,062 in April, 1937. Canadian goods sent abroad during April were valued at $51,248,752 compared with $74,219,408 in March and $65,516,661 in April a year ago. The value of re-exports was $5,005,383 compared with $892,652 in the previous month and $1,390,597 a year ago.

Estimated Tourist Expenditures

THE estimated expenditures in Canada of tourists from other countries during 1937 amounted to approximately $294,682,000 compared with $251,299,000 in 1936, a gain of $43,383,000 during the year. The amount estimated to have been spent by Canadian tourists in other countries was $124,422,000 in 1937 compared with $110,400,000 in 1936. The balance accruing to Canada on tourist trade account in 1937 was $170,260,000 against $140,899,000 in 1936. Visitors from the United States spent a total of $277,710,000 in 1937 compared with $238,353,000, and those from other countries $16,972,000 compared with $12,946,000 in 1936. The major part of the tourist traffic between Canada and the United States consists of travel by motor cars, the expenditures made by this class of tourists amounting to $181,332,000 compared with $153,509,000 in 1936. Tourists from the United States travelling by rail expended a total of $53,697,000 compared with $49,877,000 in 1936; steamer travellers, $16,054,000 compared with $14,967,000; ferry, aeroplane, bus, etc., $26,627,000 compared with $20,000,000.

What Returning Canadians Brought in

RETURNING Canadians brought in as travellers baggage during the month of April $777,438 worth of goods duty free under the one hundred dollars exemption clause provided in the Customs Tariff. Of this amount $738,196 came from the United States. Totals for April, 1937, were $519,580 and $490,670 respectively. Clothing was the principal item imported, amounting in value to $434,373 from all countries, including $414,003 from the United States. The second largest item was boots and shoes totalling $84,134, of which amount $82,501 was brought from the States. Then followed the item of furniture and household appliances totalling $64,596, of which $62,425 came from across the border; radios $40,669, of which $40,580 was from the States. The remaining two specified items, namely automobile tires and tubes, and automobile accessories, came entirely from the United States, the former amounting in value to $6,803 and the latter to $4,737. Miscellaneous commodities brought in from all countries during April this year were valued at $142,126, compared with $83,968 brought in during April, 1937. Of these amounts goods from the United States alone were valued at $127,147 compared with $74,727.

Motor Tourists Led all Others

NOW the tourist season is in full swing again it is interesting to note that Canada's National Parks reached a new high in popularity during the fiscal year 1937-38, when for the first time the number of visitors exceeded one million. Visitors to the National Parks during the period April 1, 1937, to March 31, 1938, totalled 1,008,690 compared with 908,161 in the preceding fiscal year, an increase of 100,529, or 11 per cent. Motor tourists constituted approximately 96 per cent of the total number, accounting for 974,059, while rail traffic is estimated at 34,631.

Substantial gains in registrations were made at Banff, Elk Island and Jasper National Parks in Alberta, and at Kootenay National Park in British Columbia. Riding Mountain

National Park in Manitoba had 117,253 visitors, and a heavy increase was also reported at Prince Albert National Park in Saskatchewan. Point Pelee National Park in Ontario, located within an hour's ride of Windsor and Detroit, received the greatest number of visitors 296,338 being recorded. Estimated traffic to Canada's new Maritime Parks was, Cape Breton Highlands National Park, Nova Scotia, 20,000, and Prince Edward Island National Park, 2,500.

The National Parks of Canada, twenty in number, include a total area of 12,525 square miles. Originally established to preserve the landscape in its primal state and to conserve wild life, these great natural playgrounds now rank among the outstanding tourist attractions of the Dominion, where thousands of Canadians and their guests from other lands enjoy vacations in beautiful surroundings. Their growth in popularity has been influenced by their easy accessibility by highway and rail, and the provision of popular facilities for accommodation, as well as the growing realization by the public that an annual change of environment improves health and increases efficiency.

An Economy Drive of Long Ago

APPARENTLY economy drives in government departments are not confined to this age. The *Editor* has in his collection of old Customs documents a copy of a circular issued by R. S. M. Bouchette, Commissioner of Customs, from the Inspector General's Office, Customs Department, Toronto, on August 30, 1858, and sent to all Collectors, asking for information regarding personnel of staffs with a view to retrenchment. It strikes a modern note. The circular reads as follows:

> The Inspector General deeming it expedient that the staff of officers and employees in the Customs Department should be reduced to the least possible number consistently with the efficiency of the public service, I am directed to request that you will be so good as to prepare and transmit to me, as early as possible, for the Inspector General's information, a list pointing out the special duties of each officer, clerk and employee in and out of doors, at your port, and the salary or pay received by them respectively, and in furtherance of the Inspector General's views on this subject, he wishes you to point out what reductions, if any, can consistently be made in the number of the permanent and temporary officers employed at your port, specifying the particular office and officer or employee that could be dispensed with, and whether the duties which are now assigned to two clerks or officers might not be combined in one, without overtasking the incumbent or impairing the efficient performance of those duties.
>
> You are requested to state further in your report whether any and what reduction could be made in the contingent and incidental expenditure at your port, adding to your report on this branch of the subject a detailed statement of the items of contingent and incidental expenses incurred during the past year, 1857.

Canal Traffic in April

IT is always a sign that Winter is gone when canal traffic figures arrive. There was no rush of iron ore down from Lake Superior in April such as occurred in April last year, amounting to 206,104 tons compared with 3,194,251 a year ago. Grain shipments included 6,138,817 bushels of wheat and 7,929,184 bushels of other grain compared with 7,561,870 and 2,514,430 bushels, respectively in April last year. Upbound soft coal dropped from 1,010,060 tons to 294,693, and total freight up and down on the Sault Ste. Marie canals dropped from 4,620,385 tons to 970,671. Total freight using the Welland ship canal amounted to 664,091 tons against 666,927 in April, 1937. Soft coal decreased by 138,522 tons, iron ore by 40,388 and coke by 9,863. Freight on the St. Lawrence canals declined from 391,260 tons in April 1937 to 351,852, with navigation opening four days earlier last year. The large decreases were soft coal, wheat, iron and steel and flour. Corn, wood pulp and barley increased.

Export Clearances of Wheat

OVERSEAS export clearances of wheat during the week ended May 13 amounted to 761,315 bushels compared with 495,023 in the previous week and 3,521,119 in the comparable week last year; imports of Canadian wheat into the United States for consumption and milling in bond for re-export totalled 3,000 bushels compared with 2,000 the week before and 572,000 a year ago. Overseas export clearances from August 1 to May 13 were 59,783,135 bushels compared with 118,238,019 in the same period of the previous crop year; imports into the United States were 2,029,983 and 39,183,303 bushels, respectively.

Imports of Tea and Coffee

MARCH imports of tea aggregated 3,584,798 pounds compared with 2,354,831 in February and 4,885,080 in March, 1937. British India supplied 1,350,950 pounds, United Kingdom 1,009,043, Ceylon 907,486, Japan 197,793 and China 21,196. Imports of green coffee in March amounted to 5,091,090 pounds valued at $421,181 compared with 2,643,913 at $222,202 in February and 4,178,863 worth $433,907 in March last year. British East Africa contributed 2,118,492 pounds, Jamaica 936,621, Brazil 825,027, Colombia 751,005, the United Kingdom 161,116 and Guatemala 132,885.

Newsprint Paper Exports

NEWSPRINT paper exports in April amounted to 3,734,532 cwt. of the value of $7,979,896 compared with 4,074,576 at $8,685,337 in the previous month and 5,055,809 at $9,217,217 in April, 1937. The amount to the United States was 2,888,197 cwt., Australia 354,818, United Kingdom 262,966, Argentina 88,556 and Ireland 52,689.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of Net Collections by Districts Received During the Months of April and May of the Fiscal Years 1937-38 and 1938-39. (Decrease marked*).

Districts	1937-38	1938-39	Increase or Decrease	Districts	1937-38	1938-39	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	291,218 96	285,181 47	*6,037 49				
Halifax	1,121,936 36	1,354,329 02	232,392 66	Fort William	207,488 85	259,086 31	51,597 46
Saint John	706,995 94	1,107,026 08	400,030 14	Winnipeg	1,710,903 04	3,030,830 80	1,319,927 76
Quebec	955,843 07	917,232 93	*38,610 14	Regina	196,415 37	198,867 43	2,452 06
Montreal	20,926,201 77	26,003,615 36	5,077,413 59	Saskatoon	142,723 06	121,370 74	*21,352 32
Ottawa	3,766,463 97	4,705,718 72	939,254 75	Calgary	803,656 44	1,033,956 39	230,299 95
Kingston	194,665 73	225,263 73	30,598 00	Edmonton	304,822 81	357,514 60	52,691 79
Belleville	514,528 33	532,939 55	18,411 22	Vancouver	4,924,209 67	6,918,508 04	1,994,298 37
Toronto	27,155,507 32	34,359,865 04	7,204,357 72	Yukon	4,644 96	27,997 46	23,352 50
Hamilton	4,697,017 85	6,289,102 89	1,592,085 04				
London	7,943,730 09	9,004,900 53	1,061,170 44	Total	76,568,973 59	96,733,307 09	20,164,333 50

HERE AND THERE

The *Calgary Herald* in a recent editorial headed *Income Taxation* said:—

One of the most prolific sources of Federal revenue is income taxation. In the last fiscal year the Ottawa authorities collected over $117,000,000, about $41,000,000 more than two years previously. Several of the provinces duplicate this levy on incomes and also find it a highly useful and easily collectible source of revenue.

There is a general impression that taxation of incomes originated during the Great War in Canada and Great Britain. In a recent address Hon. J. L. Ilsley, Minister of National Revenue, pointed out that the income tax was instituted in Great Britain by that remarkable man who became Chancellor of the Exchequer at twenty-three and Prime Minister one year later, William Pitt the Younger. He introduced it in 1798, as a war measure, just as the tax was introduced in Canada in 1917. But unlike the Canadian tax, the original income tax was removed in 1802 when peace was made with Napoleon by the Treaty of Amiens. When war broke out again in 1803, it was reimposed. After the Battle of Waterloo, the tax was taken off again and there was no direct levy on incomes in Great Britain between 1816 and 1842.

In the latter year there was no war in progress but Sir Robert Peel, not for war purposes this time, but for reasons of financial necessity, reintroduced an income tax measure and it has been a feature of the British taxation system ever since.

Mr. Ilsley pointed out that the Canadian income tax is in its principles based largely upon the British Act but in some of its features it more closely resembles the American. The United States levied an income tax at the time of the Civil War. Later in the nineties, the American Government enacted a federal measure, but the Supreme Court declared it unconstitutional, and it was necessary to pass an amendment to the constitution before Congress could reimpose a federal income tax. This it did in 1913 and income taxation in the United States as in Great Britain and Canada has continued to be an important source of revenue. So far in none of the three cases is there any prospect of the early abolition of the highly profitable tax.

Here is an item of interest about a sister Dominion. Collections of inland revenues in the Union of British South Africa during the financial year ended March 31, 1937, yielded a total of £25,104,544 compared with £23,108,955 in 1936. The percentage of the total in the latest year derived from income tax, including tax on gold mining was 64·7, interest on government loans and investment of cash balances 9·2, stamp duties and fees 5·6, death duties 5, native taxes 3·7 and departmental receipts 2·8.

An old proclamation issued from the Inspector General's office, Customs Department, Toronto, on May 19, 1856, by authority of John A. Macdonald, Attorney General, is contained in a volume of circulars in the *Editor's* possession. The book is labelled "General Instructions for Canal and Customs" and many of the official papers are signed by R. S. M. Bouchette, Commissioner of Customs. The proclamation displays the British Coat-of-Arms and reads in part as follows:—

> Province of Canada. By His Excellency Sir Edmund Walker Head, Baronet, Governor General of British North America, and Captain General and Governor in Chief in and over the Provinces of Canada, Nova Scotia, New Brunswick, and the Island of Prince Edward, and Vice Admiral of the same, etc.
>
> The Lords of the Council having taken into consideration the expediency of extending the prohibition to export from the United Kingdom certain articles used in the manufacture of military and naval stores, were pleased to order, and did thereby order that the Officers of Her Majesty's Customs do prevent the exportation of saltpetre, nitrate of soda, sulphate of potash, muriate of potash, chloride of potassium and chlorate of potash to all foreign countries; and that the officers of Her Majesty's Customs do permit the articles therein used and herein mentioned to be carried coast-wise to any port in the United Kingdom, or to be exported to any of Her Majesty's Colonies, Plantations or Possessions abroad; the attention of the Officers of Customs, and of all others whom it might concern

in this Province, was called to the importance of satisfying themselves that the said articles when imported were landed and entered for use and consumption in Canada, a certificate of the Customs Officers, at the Port of Entry to that effect being required. And whereas Her Majesty at a council holden at Buckingham Palace on the ninth day of April now last past, was pleased to order that the prohibitions subsisting as above set forth should be taken off. Now therefore know ye, that I, Sir Edmund Walker Head, Baronet, Governor General of the Province of Canada, do hereby proclaim that the said several prohibitions are hereby taken off, and that the said proclamation is now revoked and of no effect; of all which the Officers of Her Majesty's Customs in this Province and all other persons whom it may concern are to take notice and govern themselves accordingly.

Given under my Hand and Seal at Arms, at Toronto, this nineteenth day of May, in the year of Our Lord, one thousand eight hundred and fifty-six, and in the nineteenth year of Her Majesty's Reign.

EDMUND HEAD.

By Command,
George E. Cartier, *Secretary.*

Here is an interesting item. Although India is one of the greatest wheat producing countries of the world, its wheat exports have been negligible until recently. From 9,000 tons in 1935-36, Indian wheat exports expanded to 231,500 tons in 1936-37, and for the eleven months ended February 28, 1938, the amount was 439,800 tons. The bulk of these shipments have been destined for United Kingdom ports, and during the past twelve months Germany has taken an increased share.

CUSTOMS EXAMINATION AT A LARGE AIR HARBOUR

(This article was prepared from information furnished the Review by Hector Fortier, Customs-Excise officer in charge at the St. Hubert airport.)

THE air harbour at St. Hubert, Quebec, is the finest and largest in Canada, and is capable of receiving big transport planes. It is equipped with all modern facilities such as radio stations, radio beams and meteorological apparatus. Powerful projections illumine the field, and the runways recently have been enlarged. As a measure of safety, radio operators keep in constant touch with pilots that are in the air. All these give the passengers a feeling of safety while travelling by this wonderful airways system.

Also under the jurisdiction of this air harbour is a seaplane base at Longueuil, six miles away, and another at Boucherville, fourteen miles away. This latter is to accommodate larger planes coming from England, like the "Caledonia" and the "Cambria" of the Imperial Airways, both ships having made several trial trips last summer. These flights will be resumed again this year.

The Customs-Excise officer at this air harbour is also part-time Immigration Inspector, and therefore has double duties to perform. Upon the arrival of aeroplanes the process of landing passengers is as follows: The incoming plane communicates with the Customs office by radio, giving the approximate time of arrival and the number of passengers; the plane stops in front of the Customs and Immigration office, the master or pilot hands over his cargo manifest, the passengers disembark and are shown into the examination room.

A view of the mooring mast at the St. Hubert Air Harbour, being destroyed by dynamite. The famous air ship R. 100 moored here on her visit to Canada.

The Customs officer then searches the plane and, upon finding the pilot has complied with regulations, entry is granted. The examination of passengers then begins, and is conducted with all possible speed. Persons who are residents of Canada are requested to produce identification papers and verify the length of time they state they have been away. If everything is found satisfactory, baggage is then examined and if there are any dutiable goods necessary action is taken. This applies also to persons coming to Canada for a visit, baggage is inspected and proof of citizenship is required in order that their return to their own country may be facilitated. Persons coming here for a visit are required to have sufficient funds to maintain themselves during their sojourn in Canada. The examination of passengers is conducted in privacy to prevent visitors coming into contact or interfering with the passengers.

In addition to the foregoing formalities, the officer's duties consist also in the protection of the revenue, as far as commercial or private aeroplanes are concerned. Few technical details are necessary; pilots must have on board a Log Book, registering among other things the owner's name and address, nationality, registration marks, engine numbers, etc.

When Canadian planes return from the United States after being repaired, duty is collected on the cost of labour as well as parts. All these repairs must be entered in Aircraft and Engine Log Book, and these entries must check up with invoices.

Canadian manufacturers export planes for additional accessories to be installed, and when these planes return it is necessary to check carefully all accessories and instrument numbers, as duty is charged on all new parts as well as on the cost of installation. Sometimes the work done on Canadian planes in the United States can hardly be detected, and it is then that the Engine and Aircraft Log Book is of help in establishing where the parts have been installed. According to the Civil Aviation Branch, Department of Transport, this book must be kept.

PRODUCTION OF GOLD

The production of gold in Canada during 1937 amounted to 4,090,621 ounces valued at $143,123,330 compared with 3,748,028 ounces valued at $131,293,421 in 1936.

IMPORTS DURING PAST FISCAL YEAR

The value of imports into Canada during the fiscal year ended March this year was considerably higher than in the previous fiscal year and reached the highest level since 1930-31. The total this year was $799,069,918 compared with $671,875,566 in 1936-37. The low reached in recent years was in 1932-33 with a value of $406,383,744. In 1930-31 the total was $906,612,695.

Imports from foreign countries were valued at $565,896,880 this year compared with $473,709,724 in 1936-37, and from countries of the British Empire $233,173,038 compared with $198,165,842. Imports from the United States were appraised at $487,328,980, the peak year since 1930-31 when the value was $584,407,018. In 1936-37 the value of imports from the United States was $393,720,662. The value of imports from the United Kingdom also reached the high point for some years, the value being $144,978,493 compared with $129,507,885 in 1936-37 and $149,497,392 in 1930-31.

Imports from the Straits Settlements were valued at $15,586,482 compared with $10,540,669; Australia, $12,164,872 compared with $9,469,823; Germany, $11,397,388 compared with $11,683,528; British India, $9,405,298 compared with $8,325,955; British South Africa, $8,393,923 compared with $1,459,229; Belgium, $7,462,052 compared with $6,695,533; New Zealand, $7,397,272 compared with $5,376,866; France, $6,489,351 compared with $6,454,161; Ceylon, $6,149,515 compared with $3,962,468; Japan, $5,782,416 compared with $4,796,508; Jamaica, $5,668,108 compared with $5,172,905.

Other leading sources of supply were as follows, with figures for the fiscal year 1936-37 in brackets: Argentina, $5,205,117 ($11,724,269); Colombia, $4,617,350 ($4,529,017); Peru, $4,540,979 ($5,271,737); Switzerland, $3,801,766 ($2,701,255); Netherlands, $3,547,135 ($4,252,461); Czechoslovakia, $3,087,848 (2,364,982); Barbados, $3,141,108 ($3,710,534); China, $3,341,243 ($4,275,235); Italy, $3,355,738 ($1,722,424); British East Africa, $3,287,710 ($2,828,726); Venezuela, $2,603,604 ($1,016,621); Sweden, $2,475,966 ($1.836,415); Fiji, $2,578,271 ($2,394,641); Newfoundland, $2,596,289 ($2,162,223); Gold Coast, $1,082,546 ($1,091,120); British Guiana, $5,557,529 ($5,051,357); Spain, $861,707 ($1,151,253).

INCREASED TONNAGE AT MONTREAL

April figures ahead of last year

Cargo tonnage handled inward at the port of Montreal during April was nearly 150,000 tons in excess of the total for the same month last year, according to figures issued by the port manager.

A portion of the harbour of Montreal.

The harbour received 429,323 tons of cargo, as compared with 292,228 tons in April, 1937. Outward tonnage was slightly down this year, the totals being 129,318 and 139,907 for April, 1938 and 1937, respectively.

More ships arrived in port this April than last year, the total for last month being 214 of 353,139 net registered tonnage, as compared with 166 vessels of 286,986 net registered tons in April, 1937.

Passengers landed at the port during April totalled 1,990, as compared with 1,378 last year, a notable increase. The outward passenger totals were much below last year, 1,818 for April comparing with 4,133 in the same month in 1937, but this decrease is attributed to the exceptional spurt in traffic last spring because of the Coronation ceremonies in London.

VALUE OF COMMERCIAL FRUIT

The total value of commercial fruit produced in Canada during the 1937 season was $17,481,200 compared with $15,341,100 in 1936. The apple crop accounted for the greater portion, having been estimated at slightly under five million barrels valued at $10,645,000. Strawberries were valued at $2,226,100, grapes $1,085,900, peaches $960,400, raspberries $959,600, pears, $538,900, cherries $533,700 and plums and prunes $278,100.

IMPORTS OF LUMBER AND TIMBER

March imports of lumber and timber amounted to 10,727,000 feet of the value of $401,207 compared with 6,647,000 at $257,353 in the previous month and 12,709,000 worth $522,312 in March, 1937. The import from the United States in March this year was 10,667,000 feet. Total imports during the 12 months ended March were 113,903,000 feet valued at $4,459,866 compared with 100,661,000 at $3,995,014 in the previous fiscal year.

NEWS AND COMMENT

Winnipeg: Cyril Knowles, Special Investigator with headquarters at Winnipeg, died May 10, 1938, after twenty-five years service. Deceased entered the Customs service at Saskatoon in 1913. He was moved to Calgary in 1915 and two years later was transferred to Winnipeg. In 1919 he was appointed Assistant Inspector of Customs at that port and in 1923 was transferred to the Preventive Service. He was appointed Special Investigator at Winnipeg in August. 1935.

Halifax: In the four months period, January to April, of this year, 1,004 vessels with a net registered tonnage of 1,752,842 entered inwards at the port of Halifax, and 996 with a tonnage of 1,766,204 cleared outwards. The cargo tonnage for that period consisted of inwards 409,364 tons, outwards 385,147 tons. Passengers landed in the four months period totalled 4,933, and 2.548 embarked. In April last 273 vessels entered inwards with a net registered tonnage of 322,682, and 293 cleared outwards with tonnage of 342.997.

Niagara Falls: International automobile tourist traffic through the port of Niagara Falls via the Whirlpool Rapids and Queenston bridges during April last exceeded that of April, 1937, by a good margin. Automobiles inward and outward numbered 134,162, an increase of 9,176, while the number of passengers carried was 506.299, an increase of 6,776. Totals in detail were: United States cars inward 36,443, decrease 2,799, outward 35,893. decrease 5.402; Canadian cars inward 31,723. increase 9,962, outward 30,103, increase 7.415; other vehicles inward 2,105, decrease 231. outward 2.095, decrease 292; passengers inward 257,095, increase 10,311. outward 249.204. decrease 3.535. Of the total number of automobiles reported inward during April 59.558 crossed by the Whirlpool Rapids bridge and 8,608 by the Queenston bridge.

The number of 60-day touring permits issued in April increased by 569 to a total of 5.435. while the number of traveller's vehicle permits dropped 157 to a total of 158. Permits issued for Canadian cars outward for touring purposes numbered 8.195. an increase of 2,576. United States cars entered for periods of 48 hours or less totalled 30.890, a drop of 3.245. Of this number 28,014 United States cars crossed by the Whirlpool Rapids bridge and 2,876 by the Queenston bridge.

Montreal: One hundred and sixty-seven aeroplanes were cleared through the Customs Air Harbour, St. Hubert, Quebec, during the month of April, 1938. This compares with 101 planes cleared during April last year, a difference of 66. Passengers carried during the respective months numbered 483 and 323, a difference of 160. Totals in detail for April this year were: aeroplanes inward 85, increase 51, outward 82, increase 50; passengers inward 210, increase 144, outward 273, increase 179; pieces of baggage inward 278, increase 183, outward 313, increase 191; express parcels inward 37, increase 13, outward 10, decrease 2; bags of mail inward 483, increase 123, weight 7,973, increase 1,477, outward 301, increase 106, weight 4,173, increase 1,517. The value of imports was $16,732, compared with $45,607. Flights cancelled owing to weather conditions numbered inward 9 compared with 4 cancelled during April last year, outward 7 compared with 4.

Montreal: A statement of business transacted at the Customs postal branch, Montreal, during the month of April, shows that a total of 28,522 parcels was received, an increase of 539 compared with April, 1937. Parcels cleared numbered 28,058, increase 529, entries 2,107, decrease 82. Collections amounted to $69,470, a drop of $16,387. At the express branch 23,183 packages were received, an increase of 1,972. Entries totalled 2,481, a decrease of 236, while collections amounted to $176,425, a drop of $30,163.

Toronto: A total of 35,070 packages was received at the Customs postal branch, Toronto, during the month of April, an increase of 1,770 over April, 1937. Packages delivered numbered 31,244, a decrease of 552. Entries totalled 2,841, a decrease of 63, while collections amounted to $68,872, a drop of $15,137. Packages received at the express branch numbered 24,465, an increase of 1,895. Entries totalled 3,996, an increase of 18, collections $197,825, a drop of $44,120.

Twenty-eight aeroplanes reported through the Customs air harbour during April. Of this number 10 were United States planes and 18 were Canadian. A total of 24 passengers was carried. During April last year 32 aeroplanes were cleared, carrying in all 55 passengers.

QUESTION BOX AND LETTER BAG

Canoes as Baggage

H. A. Servais, of the Customs-Excise staff at Port Arthur, Ontario, writes:—

Difference of opinion exists among officers of the Department as to whether a tourist could claim exemption from duty under tariff item 703 (*b*) on Form E. 24 on a canoe purchased abroad. Canoes, I understand, have a special rate in the railroad tariff as tourist baggage.

I would appreciate a ruling through the helpful columns of the Review.

Editor's Note.—The *Editor* put this question before the Chief Dominion Appraiser. The answer is "Yes, as railways carry canoes as baggage."

Helping Each Other

The *Editor* has received the following communication from C. L. Carliss of the Vancouver staff:—

Desiring that others might know of what is being done in Vancouver in the matter of a Social or Welfare Fund, the executive have authorized that the below noted information should be forwarded to you for publication.

Feeling that all colleagues should be treated alike when superannuation takes place, or should a member of the staff be stricken by illness or death, an organization was founded in 1932 consisting of the members of the Customs-Excise examining and Customs-Excise night guards staff at the port of Vancouver. This organization is known as the Customs Examiners and Customs Night Guard Social Fund and ensures a presentation of fifty dollars to a member on retirement or superannuation; a floral tribute on the death of a member or of a member's immediate family; a gratuity of one hundred dollars to the beneficiary of a member who dies while in the Service. This fund has been created through the contributions of twenty-five cents per month per member.

The election of officers takes place at the time of the annual general meeting in January of each year, and consists of a committee of five, including a secretary and treasurer and in addition two members who act as a visiting committee to any members who may be confined to their homes or hospital.

In reviewing the work accomplished by the Fund, since its inception in 1932, the following information may be of interest:—

Seven members have received a gratuity on superannuation; seventeen wreaths have been forwarded; thirty-five gifts of reading matter, etc., have been sent to members absent from duty owing to illness.

The Minister of National Revenue has directed that the application of the value fixed for Asparagus, imported into Canada, as per Fruit and Vegetable Bulletin No. 2 (1938), be suspended in respect of importation into the provinces of Nova Scotia, New Brunswick, Prince Edward Island, Manitoba, Saskatchewan, Alberta and British Columbia.

The Minister of National Revenue has directed that the application of the value fixed for Cucumbers, imported into Canada, as per Fruit and Vegetable Bulletin No. 1 (1938), be suspended in respect of importation into the provinces of Nova Scotia, New Brunswick, Prince Edward Island, Manitoba, Saskatchewan, Alberta and British Columbia.

The Minister of National Revenue has directed that the application of the values fixed for Cabbage and Cauliflower imported into Canada, as per Fruit and Vegetable Bulletin No. 4 (1938), be suspended until further notice in respect of importation into the provinces of Nova Scotia, New Brunswick, Prince Edward Island, Manitoba, Saskatchewan, Alberta and British Columbia.

The Minister has directed that the application of the value fixed for Processed Cherries (sulphured or in brine) imported into Canada, as per Appraisers' Bulletin Mis. No. 16, be suspended until further notice in respect of importation into the provinces of Nova Scotia, New Brunswick, Prince Edward Island, Ontario and Quebec.

Silver production in Canada for the first two months of 1938 amounted to 3,001,900 ounces compared with 2,713,309 ounces in the corresponding period of 1937.

JUST AMONG OURSELVES

MAY-JUNE

ADDITIONS

Nova Scotia

Halifax: W. M. Young, Customs Truckman.

Quebec

Montreal: J. A. R. Caron, Stenographer, Grade 1; L. J. F. R. Danis, Office Boy; J. F. R. Gagnon, Office Boy; J. M. R. Gauthier, Office Boy; Samuel Kolomer, Clerk. Grade 1; W. A. L. Laurin, Office Boy; J. J. A. L. Mathieu, Office Boy; J. C. E. M. Roch, Office Boy.

Sutton (Glen Sutton): J. R. O'Brien, Customs Excise Enforcement Officer.

Ontario

Peterborough: G. E. Groombridge, Customs Excise Examiner.

Toronto: D. R. Powell, Customs Truckman; C. R. Jones, Customs Truckman.

Saskatchewan

Moose Jaw (East Poplar River): F. W. Kinley, Customs Excise Enforcement Officer.

Alberta

Edmonton (Camrose): R. H. Hume, Sub-Collector of Customs and Excise, Limited Service Outport.

British Columbia

New Westminster: P. G. Stagg, Customs Excise Clerk.

Penticton (Princeton): H. L. Treheame, Customs Excise Enforcement Officer.

Administrative

M. E. Carter, Stenographer, Grade 1.

DEDUCTIONS

Nova Scotia

Halifax: W. L. Edgar, Computing Clerk (deceased).

Truro: N. S. Ross, Senior Customs Excise Clerk (retired).

Quebec

Montreal: L. P. Chagnon, Express and Postal Computing Clerk (deceased).

Ontario

Fort Erie: W. D. Brewster, Customs Excise Examiner (retired).

Kingston: H. J. Guy, Customs Excise Examiner (retired).

Sarnia: C. M. Paul, Senior Customs Excise Examiner (deceased).

Toronto: F. R. Flook, Clerk, Grade 1 (resigned).

Windsor: A. P. McKee, Customs Excise Examiner (resigned).

Inspection Branch

Port Hood, N.S.: D. C. Macdonald, Inspector of Customs and Excise (retired).

Undervaluation Branch

Winnipeg, Man.: Cyril Knowles, Special Investigator (deceased).

PROMOTIONS

Prince Edward Island

Charlottetown: R. F. Acorn, from Customs Excise Examiner to Cashier and Computing Clerk.

Quebec

Montreal: R. J. Ash, from Office Boy to Clerk, Grade 1; R. B. Barnett, from Office Boy to Clerk, Grade 1; G. A. Connolly, from Office Boy, to Clerk, Grade 1; V. L. Dixon, from Office Boy to Clerk, Grade 1; J. A. L. Gagnon, from Office Boy to Clerk, Grade 1; J. C. G. E. Laplante, from Typist, Grade 2, to Customs Excise Clerk; J. W. A. J. P. L'Ecuyer, from Office Boy to Clerk, Grade 1; Hyman Stein, from Office Boy to Clerk, Grade 1.

Ontario

Welland: B. Downs, from Customs Excise Examiner to Assistant Customs Appraiser.

British Columbia

Vancouver: A. C. H. Squires, from Customs Excise Examiner to Express and Postal Computing Clerk.

Victoria: W. H. Yardley, from Customs Truckman to Customs Excise Examiner.

Administrative

H. K. Hawkins, from Office Boy to Clerk, Grade 2; R. A. Linkletter, from Clerk, Grade 1, to Clerk, Grade 2; J. G. L. McDougall, from Clerk, Grade 1, to Clerk, Grade 2; R. L. Sparham, from Clerk, Grade 3, to Clerk, Grade 4.

PROMOTION AND TRANSFER

British Columbia

R. C. Maxwell, from Principal Clerk, Vancouver, to Assistant Inspector of Customs and Excise, Undervaluation Branch, Vancouver.

TRANSFER

Audit Branch

J. S. G. Tassie, from Excise Tax Auditor, Vancouver, to Excise Tax Auditor, Toronto.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF MAY 1937 AND 1938

—	1937	1938	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	9,378,630 39	8,541,991 18		
Less Refunds and Drawbacks	665,704 34	1,248,885 06		
Net	8,712,926 05	7,293,106 12	....	1,419,819 93
Excise Taxes	15,775,023 80	14,754,772 54		
Less Refunds and Drawbacks	265,166 95	346,427 21		
Net	15,509,856 85	14,408,345 33	....	1,101,511 52
Excise Duties	4,478,297 66	4,601,226 61		
Less Refunds and Drawbacks	133,143,37	137,739 51		
Net	4,345,154 29	4,463,487 10	118,332 81	....
Sundry Collections	53,833 77	45,206 30		
Less Refunds and Drawbacks	Nil	1 50		
Net	53,833 77	45,204 80	....	8,628 97
Net Totals	28,621,770 96	26,210,143 35	118,332 81	2,529,960 42
Net Decrease	....	....	....	2,411,627 61

TOTALS FOR TWO MONTHS

—	1937-38	1938-39	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	16,981,026 44	15,158,229 36		
Less Refunds and Drawbacks	1,421,073 33	1,958,614 65		
Net	15,559,953 11	13,199,614 71	....	2,360,338 40
Excise Taxes	22,350,334 64	20,872,358 90		
Less Refunds and Drawbacks	561,661 99	672,046 25		
Net	21,788,672 65	20,200,312 65	....	1,588,360 00
Excise Duties	8,474,180 68	8,597,147 25		
Less Refunds and Drawbacks	158,148 21	156,029 19		
Net	8,316,032 47	8,441,118 06	125,085 59	....
Sundry Collections	115,616 57	106,223 54		
Less Refunds	37 20	2 00		
Net	115,579 37	106,221 54	....	9,357 83
Net Totals	45,780,237 60	41,947,266 96	125,085 59	3,958,056 23
Net Decreased	....	....	....	3,832,970 64

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF MAY 1937 AND 1938

—	May, 1937	May, 1938	Increase	Decrease
	$ c	$ c.	$ c.	$ c.
Net Collections	65,431,042 96	77,600,453 60	12,169,410 64	....

TOTALS FOR TWO MONTHS

—	1937-38	1938-39	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	76,568,973 59	96,733,307 09	20,164,333 50	....

COMPARATIVE STATEMENT OF CANADIAN EXPORT TRADE DURING THE MONTH OF MAY AND THE TWO MONTHS ENDED MAY, 1937 AND 1938

—	May, 1937		May, 1938	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)........	....	103,524,553	....	67,769,500
Total Exports (Foreign Produce)..........	....	2,079,282	....	5,021,747
Principal Items of Exports—				
Wheat..........................Bush.	8,026,507	10,529,311	3,370,545	3,713,697
Wheat flour.....................Brls.	348,866	2,130,325	297,126	1,623,454
Fish............................Cwt.	210,801	1,929,022	146,744	1,460,305
Furs............................$	....	1,235,320	....	649,856
Meats...........................Cwt.	266,896	4,154,046	228,792	3,821,830
Cheese..........................Cwt.	24,466	358,536	37,257	570,794
Planks and boards...............M ft.	152,758	3,758,975	124,957	2,637,686
Wood pulp.......................Cwt.	1,589,614	3,682,140	965,925	2,469,838
Newsprint.......................Cwt.	5,894,519	10,733,319	4,181,388	9,135,364
Automobiles and parts...........$	....	2,055,448	....	2,246,528
Copper, partially manufactured... Cwt.	355,147	4,986,874	592,307	5,421,831
Nickel, unmanufactured..........$	....	5,354,425	....	3,986,942

—	Two months ended May, 1937		Two months ended May, 1938	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)........	....	169,041,214	....	119,018,252
Total Exports (Foreign Produce)..........	....	3,469,879	....	10,026,130
Principal Items of Exports—				
Wheat..........................Bush.	11,644,310	15,540,587	4,988,248	5,765,921
Wheat flour.....................Brls.	634,590	3,818,980	481,829	2,673,488
Fish............................Cwt.	377,642	3,241,849	252,621	2,461,720
Furs............................$	....	2,160,905	....	1,062,856
Meats...........................Cwt.	446,182	6,980,041	380,865	6,574,121
Cheese..........................Cwt.	31,162	466,676	53,461	823,838
Planks and boards...............M ft.	253,837	6,303,011	215,935	4,513,707
Wood pulp.......................Cwt.	2,800,971	6,499,941	1,617,718	4,282,855
Newsprint.......................Cwt.	10,950,328	19,950,536	7,915,920	17,115,260
Automobiles and parts...........$	....	4,410,517	....	4,115,339
Copper, partially manufactured... Cwt.	594,392	8,627,540	984,269	9,048,269
Nickel, unmanufactured..........$	....	8,643,655	....	7,184,334

WHERE MANY TOURISTS ENTER

THIS is a view of Queenston Bridge over the Niagara River, taken recently. Now the Falls View Bridge is gone, the Queenston and the Whirlpool Rapids bridges will be busy spots for incoming and outgoing tourist traffic this season.

The National Revenue Review

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REVIEW OF EARLY SEASON TOURIST TRAVEL
Details from Collectors at border ports

SOME SIDELIGHTS ON THE TARIFF
Notes on its structure to present day

SUMMARY OF IMPORTS IN MAY
Customs returns show that value declined

CUSTOMS AND EXCISE REVENUE TABLES,
TRADE FACTS AND FIGURES,
DEPARTMENTAL RULINGS, NEWS AND COMMENT,
STAFF NOTES AND CHANGES, LETTER BAG

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Department of National Revenue

Minister of National Revenue
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Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
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Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, P. L. YOUNG.

The National Revenue Review

Issued Every Month by the Department of National Revenue
J. Sydney Roe, Editor

Vol. XI OTTAWA, JULY, 1938 No. 10

A Friendly Army of Invaders

IN this number is an illustrated article dealing with early season tourist activities prepared from information received by the *Editor* from Departmental officers. For years this has been an annual feature included in the July issue, and covers in the main the period up to the middle of June. Indications point to a busy season at all international points of entry, and the officers of this Department on duty at border ports and outports are giving prompt and considerate service to those who visit this country. Officers should bear in mind that tact and fair dealing are essential in meeting these welcome visitors, many of whom are entering Canada for the first time. A satisfied tourist will come again and tell others that this is a pleasant land to visit, where the spirit of the good neighbour is alive and active.

Ontario Leads in Incoming Tourists

STATEMENTS furnished the Department by Collectors and Sub-Collectors show a total of 352,029 United States automobiles entered Canada during the month of May this year. Of this number 99,133 cars were under 60-day touring permit and 5,288 under travellers vehicle permit, while 318 were entered for periods between 60 days and 6 months and 247,290 for periods of 48 hours or less. During May, 1937, a total of 380,565 United States cars was entered.

A classification by provinces shows that Ontario easily held first place in the volume of automobile tourist traffic handled. In May last 58,671 cars were entered under 60-day touring permits, while Quebec entered 22,875, British Columbia 10,609, New Brunswick 4,715, Manitoba 1,330, Saskatchewan 551, Alberta 287, Nova Scotia 95. Cars to enter Ontario for short stays numbered 165,823, New Brunswick 50,280, Quebec 19,219.

Outward Movement of Canadian Cars

DEPARTMENTAL returns received from ports and outports show Canadian automobile tourist traffic outward during April exceeded that of April, 1937, by 14,898 cars, totals for the respective months being 54,616 and 39,718. The increase for the four months period, January 1 to April 30, 1938, over the corresponding months of 1937 was 17,947 cars. By provinces the total for April, 1938, was made up as follows: Ontario 23,266, British Columbia 19,874, Quebec 8,610, Manitoba 1,035, New Brunswick 950, Saskatchewan 667, Alberta 206, Nova Scotia 8. Points showing the largest exodus of Canadian cars during April were: Pacific Highway 8,828, Niagara Falls 7,156, Fort Erie 6,388, Windsor, Ont., 5,171, Lacolle, Que., 3,446, Huntingdon, B.C., 2,560, Boundary Bay, B.C., 1,687, Aldergrove, B.C., 1,437, Phillipsburg, Que., 1,436, Douglas, B.C., 1,402, Sarnia, Ont., 1,363, Osoyoos, B.C., 1,209.

Canadian cars outward under touring permit during May numbered 71,613, of which total Ontario cleared 27,194, British Columbia 23,610, Quebec 16,326, Manitoba 1,836, New Brunswick 1,262, Saskatchewan 1,017, Alberta 358 and Nova Scotia 10. During May, 1937, Canadian cars outward under touring permit numbered 85,515.

A New International Link

THE new Thousand Islands bridge, crossing the St. Lawrence River and touching a few of the Thousand Islands, will be opened in August. The bridge cost about $3,000,000, took more than a year to build and is made up of five distinct spans and connecting roads. The bridge connects Ivy Lea, midway between Brockville and Kingston, with Collin's Landing, N.Y. Construction started May 1, 1937. Favourable topography and rock conditions made possible low construction costs and design.

There is a 4,500-foot steel and concrete approach to the first crossing from the United States to Wells Island. The first unit is an 800-foot steel arch suspension bridge, spanning the American channel of the river between the mainland and the island. This, the largest bridge in the system, provides a 150-foot clearance for river boats.

The next bridge, at the end of 4½ miles across Wells Island, is a 90-foot concrete span, linking Wells and Canada's Hill Island. This is the only international link and workers here call it " the biggest little bridge in the world."

A brass strip across the road marks the international boundary and one of the official boundary monuments is preserved under the bridge abutment. This section will be the scene of the dedication ceremonies.

Canadian Customs, immigration and administration offices will be on Hill Island and similar United States offices on Wells Island.

The first Canadian bridge connects Hill and Constance Islands. A small rock island acts as centre base for the two 300-foot spans that support the 600-foot structure.

The second Canadian unit, a 348-foot steel arch bridge spanning Constance and Georgina Islands, harmonizes with the graceful lines of the suspension bridge next to it.

The final and dominating section is the suspension bridge from Georgina Island to the Ontario mainland with a main span of 750 feet with 120-foot river clearance. It ends with a 2,000-foot approach of steel and concrete. An uncharted shoal of solid rock found near Georgina Island enabled engineers to design a unique triple function pier which serves in part as anchor for the Canadian suspension bridge.

Suspension bridge towers, 230 feet high with gracefully arched portals above the roadway, dominate the bridges. Each of the four main suspension towers is surmounted with two aviation beacon lights.

Ontario's new No. 2 highway from Gananoque to Brockville along the scenic St. Lawrence's north shore is under construction but will not be ready for the bridge opening. A link between the bridge-head and the existing No. 2 highway near Lansdowne is being prepared for the bridge-bound traffic.

Consolidated Copyright List

THE Department has issued to Collectors a revised, consolidated, alphabetical list of works in respect of which notice in writing has been received from owners of copyright, that copyright subsists in such works and that copies thereof printed or reprinted out of Canada shall not be imported into Canada, and accordingly, under the Copyright Act, 1921, such copies are prohibited importation (except as provided in subsection 3 of section 28 of the said Act). The list of books and musical works is an alphabetical compilation of all notices now in effect given in departmental Memorandum Series D No. 4 up to and including Supplement No. 43. The blanks left after each letter are to provide for additions to the list, thereby enabling officers to have constantly on hand an alphabetically arranged ready reference of copyright works prohibited importation.

Side-Lights on the Tariff

(Prepared for the REVIEW by H. R. Munroe of the Appraisers Division at headquarters.)

FROM Confederation until 1897, the Tariff was, in comparison with the present one, simple in structure, a schedule of dutiable goods with specified rates applicable to all countries, British or foreign, followed by a schedule of goods exempt from duty. From that time up to the present, the Tariff has gradually evolved into its present form, a three-column schedule of rates, applicable to the various countries of the world according to the class into which they fall.

The first radical departure from the simple Tariff took place in 1897 when the late Right Honourable W. S. Fielding introduced in the Budget the "Reciprocal Tariff," which provided that, when the Customs Tariff of any country admitted the products of Canada on terms which on the whole were as favourable as the terms of the Reciprocal Tariff, the products of that country, with certain exceptions, when imported direct into Canada, should be admitted at a reduced rate, this reduced rate being seven-eighths of the ordinary tariff rate.

It was not possible at that time to establish a Preferential rate for British countries only as, by virtue of certain treaties then in effect, Canada was bound to give the foreign contracting parties the benefit of the lowest rate granted any country, British or foreign. However, these treaties were being abrogated or amended and, on the 1st August, 1898, the first British Preferential Tariff came into effect and the Reciprocal Tariff of Canada was cancelled.

The qualifications for entry of the products of the British countries were similar to those required for entry under the Reciprocal Tariff but the reduced rate was three-quarters of the ordinary rate instead of seven-eighths. On the 1st July, 1900, the Preferential rate was again reduced, being two-thirds of the ordinary rate, and on the 8th June, 1904, specific net British Preferential rates of duty, instead of the discount or reduction on ordinary rates, were placed on certain products, of which woollen goods, china tableware and common window glass were the main items.

Finally on the 30th November, 1906, there was introduced in Parliament the Customs Tariff of 1907, still in effect, although many amendments have taken place, having three columns of rates, the *British Preferential* applicable to British countries only, the *Intermediate* applicable to countries to which it may be extended by treaty or agreement, and the *General* applicable to all countries to which the British Preferential or Intermediate Tariffs do not apply.

Departmental Rulings

PERIODICAL publications printed in the United States or other favoured nation country, which are not issued or distributed in such country, but which are intended for issue or distribution in Canada only, are *not* entitled to entry under tariff item Ex. 169, 184b, 184c, 184d of the Canada-United States Trade Agreement.

Model PG Live Boom Pipe Line Unit, per illustration, manufactured by the All Steel Products Manufacturing Company, Wichita, Kansas, a pipe laying machine designed to be mounted on a caterpillar tractor, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

"Northern" Standard Conveyer, for stock piling and reloading, and the "Northern" Model B Material Handling Conveyer, for handling concrete, sand, gravel, etc., per illustrations, manufactured by the Northern Conveyer and Manufacturing Company, Janesville, Wis., being bona fide machines of a class or kind at the present time made in Canada, are rated for duty under tariff item 427 at 25 per cent ad valorem under the Canada-United States Trade Agreement. Motor—Item 445g.

"Handy" Round Corner Press, as illustrated and described in bulletin of the Handy Manufacturing Company, Chicago, Illinois, specially designed for rounding wood in the manufacture of furniture, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

Until otherwise determined, the Department will not object to importations of "Dryer Felts," on and after 18th May, 1938, being admitted as complete parts of paper making machines under tariff item 427 at 25 per cent ad valorem, under the Canada-United States Trade Agreement, when imported in exact size as to length and width ready for use on the machines except that they require to have the ends joined to make them endless.

Automatic Cutting-Off Table, per illustration, manufactured by C. Keller and Company, Engineers, Lagganback i. Westfalia, Germany, designed for cutting brick, slabs and tile bats, at the present time is held to be of a class or kind not made in Canada and, accordingly, this machine and complete parts thereof are admissible at 20 per cent ad valorem, under the Canada-Germany Trade Agreement. Motor—Item 445g.

"Milwaukee" Production Electric Screw Driver, per illustration, manufactured by the Milwaukee Electric Tool Corporation, Milwaukee, Wis., being a portable electric tool, operated by means of a built-in motor, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

Brought in Duty Free

CANADIANS brought in during April and May $1,478,564 worth of goods duty free as travellers' baggage under the one hundred dollars exemption clause provided in the Customs Tariff. Of this amount goods from the United States alone were valued at $1,405,154. Clothing was the principal item of import, totalling in value $802,207 from all countries, the greater part of which, namely $763,920, came from the United States. Boots and shoes were next in order of value with a total of $165,672, of which amount $162,630 came from across the line. The third largest import was furniture and household appliances valued at $135,153, of which $130,542 was from the States. Radios came almost entirely from the United States, which supplied $81,668 worth out of a total of $81,877 from all countries. Automobile tires and tubes were valued at $15,758, of which $15,725 came from the States, while automobile accessories totalled $9,919, of which $9,909 was from across the border. All other importable articles were classified as miscellaneous commodities, and were valued at $267,978 from all countries, of which $240,760 worth came from the United States alone.

During the month of May exempted baggage from all countries was valued at $701,126. This compares with $552,688 brought in during May last year, a difference of $148,438. Goods from the United States alone for these months were valued at $666,958 and $511,116 respectively. Totals in detail for May, showing values brought in from all countries, with totals from the United States in brackets, were: clothing $367,834 ($349,917), boots and shoes $81,538 ($80,129), furniture and household appliances $70,557 ($68,117), radios $41,208 ($41,088), automobile tires and tubes $8,955 ($8,922), automobile accessories $5,182 ($5,172), miscellaneous commodities $125,852 ($113,613).

Changes in List of Customs-Excise Ports

Brown Road, N.B., established as a preventive station under the survey of the port of Woodstock, N.B.

Norwich, Ont., a postal collecting station under the survey of the port of Brantford, Ont., closed from 1st July, 1938.

Mont Louis, Que., a postal collecting station under the survey of the port of Rimouski, Que., closed.

Value of Imports Decreased

DEPARTMENTAL returns show that the value of imports in May was lower than in the corresponding month last year. The amount in May this year was $67,123,000 compared with $76,707,000 a year ago and $48,895,000 in the previous month.

Canada's purchases from the United States were valued at $40,520,000 in May last compared with $45,843.000 a year ago. Imports from the United Kingdom aggregated $11,930,000 compared with $14.483,000. Colombia contributed the third largest amount at $1,124,000 compared with $690,000, followed by the Straits Settlements with $1,001,000 against $2,079,000.

Imports from other leading countries follow, with figures for May, 1937, in brackets: Trinidad and Tobago, $863,287 ($281,483); Jamaica, $834,760 ($847,609); British Guiana, $847,198 ($192.887); Germany, $847,096 ($988,449); British India, $716,324 ($706,740); Australia, $545,914 ($695,221); New Zealand, $538,560 ($620,629); France $535,157 ($708,316); Belgium, $518,483 ($789,227); Netherlands, $485,031 ($373,106); Peru, $481,429 ($615,418).

Chief commodities imported during the month: crude petroleum $4,669,000 ($4,445,000); machinery, $3,571.000 ($4.213.000); coal, $3,149,000 ($3,621,000); sugar, $3,103,000 ($1,863,000); farm implements, $2,363,000 ($2,099.000); automobile parts, $2,292,000 ($3,212,000); grains and products, $2.262,000 ($993,000); plates and sheets, $2,182,000 ($3,587,000); fruits, $2,172,000 ($2.415,000); automobiles, $1.918.000 ($2.112,000); vegetable oils, $1,325,000 ($1,695,000); raw cottom, $1,185,000 ($2.375,000); rubber, $1,138,000 ($2,358,000); electric apparatus, $1.148,000 ($1,494,000); books and printed matter, $1,160,000 ($1,096,000); vegetables, $1,038,000 ($1,024,000).

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of May, 1937, and May, 1938:—

May, 1938, spirits potable, $747,775; May, 1937, $667.440. May, 1938, spirits, non potable, $58,072; May, 1937.$59,159. May, 1938, validation fee, $34,799; May, 1937, $81.129. May, 1938, malt, $898,813; May, 1937, $905.349. May, 1938, beer, $29,569; May, 1937, $50.870. May, 1938, malt syrup, $9,751; May, 1937, $12.539. May, 1938, cigars, $33.918; May, 1937, $30.761. May, 1938, cigarettes, $2.371,153; May, 1937, $2,302.191. May, 1938, manufactured tobacco, $447.529; May, 1937, $410.959. May, 1938, licences, $608; May, 1937, $460. May, 1938, total, $4,631,991; May, 1937, $4,520,859.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of May, 1937, and May, 1938:—

May, 1938, tobacco, cut, 1.890.176 pounds; May, 1937, 1.691.108 pounds. May, 1938, tobacco, plug, 276,634 pounds; May, 1937, 296.655 pounds. May, 1938, snuff, 62,464 pounds; May, 1937, 66.781 pounds. May, 1938, cigarettes, number 592,763.405; May, 1937, 575.520.284. May, 1938, cigars, number 11.336,628; May, 1937, 10.212.390. May, 1938, foreign raw leaf tobacco, 437.297 pounds; May, 1937, 518,688 pounds.

Imports of Tea and Coffee

APRIL imports of tea amounted to 2.213,471 pounds compared with 3,584,798 in the previous month and 3,125,152 in April, 1937. The amount from British India was 846,723 pounds, United Kingdom 714,134, Ceylon 442,481 and Japan 183,691. Imports of green coffee during April amounted to 2,763,084 pounds compared with 5,091,090 in March and 2,422,115 in April, 1937. British East Africa supplied 875.371 pounds, Jamaica 581,427, Colombia 539.188, Brazil 322,808, Costa Rica 143,218, Guatemala 90,977, United Kingdom 51,917, and Trinidad and Tobago 45,717 pounds.

The Trade of Canada

DEPARTMENTAL statistics indicate that Canada's trade was of the value of $139,914,000 in May compared with $182,311,000 in May, 1937. The value of both domestic exports and imports was lower, exports amounting to $67,770,000 compared with $103,525,000, and imports $67,123,000 compared with $76,707,000. The value of re-exports of imported commodities advanced to $5,022,000 from $2,079,000.

Export of Wheat and Flour

CUSTOMS figures show that the May export of wheat amounted to 3,370,545 bushels valued at $3,713,697 compared with 8,026,507 valued at $10,529,311 in May, 1937. Wheat flour exports totalled 297,126 barrels valued at $1,623,454 compared with 348,866 at $2,130,325 in May last year.

Old Inland Revenue Orders

DATING from Confederation, an old scrap book of circulars issued by the Department of Inland Revenue which came to the desk of the *Editor* recently, contains many documents of interest. These include the first circular to be issued by the Department; circular number 49 which institutes the payment of rewards for information leading to the discovery of illicit stills; circular 122 which informs Collectors that the Department has been authorized to prosecute in cases of illicit manufacture. Another circular announces the change of name of certain copper coins from penny to cent, and another the change from bushel to cental for the measurement of grains.

Circular number one is headed "Department of Inland Revenue, Ottawa, 5th October, 1867." It is signed by Thomas Worthington, Commissioner, and reads as follows:

> I am desired to instruct you to transmit to my address all future communications upon Excise or Inland Revenue business, from this date, the Customs and Excise having become separate and distinct departments.

Circular 49, dated August 11, 1871, and signed by A. Brunel, Commissioner, reads as follows:

> An order in Council has been passed empowering this Department to offer rewards for the discovery of illicit stills, and for such information as will enable the Government to prosecute successfully the parties concerned in illicit distillation. You are therefore authorized to promise the following rewards:—
>
> 1st. For such information as will lead to the discovery and seizure of an illicit still, four-fifths of the appraised value of the articles seized.
>
> 2nd. For information as will lead to the conviction of the parties owning or working an illicit still, the full amount of the penalties recovered, not exceeding $500.
>
> 3rd. If the parties convicted are unable to pay the penalties imposed, and are committed to gaol for such non-payment the Department will make good to the informer one-half of the penalties imposed.
>
> You will observe that the names of the parties giving the information are not to be made known, unless by their own desire or consent.
>
> You will take such measures for giving publicity to the tenor of this circular as you may deem expedient, except that you are not to incur any expenses for printing or advertising until special authority has been obtained from this Department.
>
> It may be expedient for you to communicate the terms now offered to such parties as in your opinion may be likely to give the desired information, and you will post one of these circulars in your office.

It would appear from the contents of circular number 122 that the authority to prosecute had just been acquired by the Department of Inland Revenue. The circular is dated August 21, 1876, and reads in part:

> As the Department of Justice has consented to the prosecution by this Department of such cases of illicit manufacture of Excisable goods as may require summary proceedings, I have now to authorize you to proceed, under section 165 of the Act 31 Vic: cap. 8, against any parties found working or in possession of illicit stills within the limits of your division, whenever the evidence may be in your opinion sufficient to convict.
>
> You will observe that a conviction before magistrates can only be obtained upon the evidence of two credible witnesses, while a conviction before the higher courts may follow upon the evidence of one witness. In cases therefore where only one witness is available it will be necessary to reserve proceedings for the action of the Department of Justice.
>
> You will of course be held personally responsible that you do not initiate proceedings except where there is sufficient evidence to justify a reasonable expectation of conviction.
>
> Should you deem it necessary you may obtain legal advice but you will take care that the expenses so incurred shall not be more than are absolutely necessary.

The changes in the designation of copper coins from penny to cent and of grain measurement from bushel to cental were announced in circulars numbers 35, dated September 5, 1870, and 79, dated January 1, 1875, as follows:—

> I have it in command to acquaint you that His Excellency, The Governor General, by an Order in Council, bearing date the 30th ultimo, has been pleased to order and direct that the copper coins of the Bank of Montreal, Bank of Upper Canada, Quebec Bank and Banque du Peuple, which are now current at the rates of a halfpenny and a penny old currency, be received at one and two cents respectively by the several Departments of the Government, upon, from and after the 1st October next.
>
> Section 12 of the Act 37 Vict. Cap. 8, which comes into operation on the 1st January, 1875, provides for the substitution of such a measure of capacity for the "Bushel" as will, as nearly as may be, represent a "cental" of barley or a sub-multiple of a cental; and as it is considered expedient to commence the use of the new measure with the commencement of the approaching season of malting, new forms have been prepared with that object in view and are now issued.
>
> You will observe that all reference to the "Bushel" is now omitted and that the term "M. cubic in." is substituted for the purpose of comparing gauges. This term is intended to express 1,000 cubic inches which is, as nearly as may be, one-fifth part of a measure of capacity that will hold 100 pounds weight of average barley.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative Statement of Net Collections by Districts Received During the Months April to June inclusive, of the Fiscal Years 1937-38 and 1938-39. (Decrease marked*).

Districts	1937-38	1938-39	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	340,054 18	306,779 27	*33,274 91
Halifax	1,193,702 37	1,424,318 40	230,616 03
Saint John....	822,409 57	1,269,758 59	447,349 02
Quebec.......	987,616 33	958,442 59	*29,173 74
Montreal	22,170,824 54	26,994,294 40	4,823,469 86
Ottawa	4,387,210 73	5,019,419 98	632,209 25
Kingston......	201,169 61	231,204 64	30,035 03
Belleville.....	529,759 54	535,711 14	5,951 60
Toronto.......	28,630,870 44	35,781,719 71	7,150,849 27
Hamilton.....	4,849,706 46	6,479,418 50	1,629,712 04
London	8,436,726 63	9,660,921 19	1,224,194 56
Fort William..	221,193 50	353,192 88	131,999 38
Winnipeg......	2,094,378 67	3,064,151 07	969,772 40
Regina........	206,893 56	213,755 57	6,862 01
Saskatoon.....	154,057 14	126,383 33	*27,673 81
Calgary.......	825,617 20	1,079,500 40	253,883 20
Edmonton....	335,055 83	379,383 73	44,327 90
Vancouver....	5,327,947 50	7,601,528 24	2,273,580 74
Yukon........	23,465 73	41,592 83	18,127 10
Total.....	81,738,659 53	101,521,476 46	19,782,816 93

HERE AND THERE

A branch of the New Haven Clock Company is located in Brantford. Mr. R. J. Lyle, Acting Collector, forwarded to the *Editor* an extract from a pamphlet dealing with the history of that company, which follows:—

Jerome's "History of American Clock Making" gives an interesting incident in early export business:—

In 1842, I determined to make the venture of sending a consignment of brass clocks to England. An incident occurred soon after we first started. The Revenue laws of England were, at that time, that the owner of property passing through the Custom House shall put such a price on his goods as he pleases, knowing that the government officers have a right to take the property by adding ten per cent to the invoiced price. I had always told my young men over there to put a fair price on the clocks, which they did; but the officers thought they put them altogether too low, so they made up their minds that they would take a lot, and seized one shipload, thinking we would put the prices of the next cargo at higher rates. They paid the cash for this cargo, which made a good sale for us. A few days after, another invoice arrived which our folks entered at the same prices as before; but they were again taken by the officers paying us cash and ten per cent in addition, which was very satisfactory to us. On the arrival of the third lot they began to think they had better let the Yankees sell their own goods and passed them through unmolested.

One of the spectacular travel routes available to motorists in Canada is that linking the Prairies with the Pacific. Passing through the heart of the Rockies this road traverses the mountain playgrounds of Banff and Yoho National Parks, providing access to Banff, Lake Louise, Moraine Lake and the Valley of the Ten Peaks, Emerald Lake, and the Yoho Valley.

This direct route from Winnipeg to Vancouver forms the western half of the Trans-Canada Highway and is continuous except for a portion of the road from Golden, B.C., to Revelstoke, B.C. Pending completion of this stretch, known as the "Big Bend" highway, motor tourists may bridge the gap by shipping their automobiles by rail. As in the past few years, a daily automobile transport service in each direction between Golden and Revelstoke will be provided during the 1938 season, commencing June 15 and ending September 15.

Motoring in the Rockies offers opportunities to become acquainted with nature in a magnificient setting. Motorists who visit the National Parks of the Rockies for the first time are surprised at the well-graded standard highways, all of which are kept in good condition during the touring season. In selecting the routes for highways the needs of the tourist and motorist have been considered. With the exception of Glacier National Park on the summit of the Selkirk range in southeastern British Columbia, reached only by rail, all National Parks are accessible by motor car.

Tobacco production in Canada in 1937, according to a summary estimate made by the Tobacco Division, Dominion Experimental Farms, will be about 71,352,000 pounds from 65,350 acres. Of this amount Ontario will account for 62,000,000 pounds from 57,142 acres; Quebec, 8,925,000 pounds from 7,758 acres and British Columbia 427,000 pounds from 450 acres. The production in Ontario is placed at 53,000,000 pounds of flue-cured from 49,000 acres, 7,000,000 of burley from 6,142 acres and 2,000,000 pounds of dark from 2,000 acres. Quebec will return approximately 577,000 pounds of flue-cured from 444 acres, 5,852,000 pounds of cigar leaf from 4,827 acres; 1,710,000 pounds of large pipe from 1,396 acres; 545,000 pounds of small pipe from 860 acres and 241,000 pounds of miscellaneous types from 231 acres. Only flue-cured is grown in British Columbia and the 1937 estimate is 427,000 pounds from 450 acres.

Here is an item of interest culled from departmental statistics. Considerably increased imports of horses, rabbits, newly hatched chickens, cattle and animals for exhibition purposes were recorded in March compared with the corresponding month last year. The total value of living animals imported during the month was $48,824 compared with $16,983 the month before and $20,841 in March, 1937. The United States was the chief contributor. There were 77 horses valued at $21,710 imported compared with 36 at $7,505 a year ago; 8 cattle at $3.980 against 3 valued at $650; 21 rabbits at $9,646 against nil; 7,639 newly hatched chickens valued at $1,358 against $4,009 at $615; and animals for exhibition purposes valued at $1,832 against $200. Total imports of living animals during the fiscal year 1937-38 were valued at $1,402,697 compared with $812,702 the year before. Increased imports of animals for exhibition purposes accounted for a large part of this gain, the total being $628,679 compared with $149,641.

EARLY SEASON MOVEMENT OF TOURIST TRAVEL

Summary of Activities at Border Points.

The Customs office at Trout River, Quebec, under the port of Huntingdon. This is an excellent example of the Customs facilities provided by the Department for incoming and outgoing motor tourist travel.

The July number of the Review has been for some years devoted to motor tourist travel and the prospects for the season. The following article is prepared from information sent direct to the *Editor* by Collectors and Sub-Collectors at ports and outports of entry throughout Canada and, in the main, covers the season to the middle of June. Gains over last season are indicated at several ports of entry, while decreases are noted at others.

At St. Leonard, N.B.

The outport of St. Leonard, N.B., handled increased long period tourist traffic early this season compared with last year. From April 1 to June 15, a total of 1,422 sixty-day touring permits was issued, an increase of 395 over the corresponding period of 1937. Touring permits issued for Canadian cars outward numbered 221, a drop of 478, while United States cars entered for short stays numbered 1,476, a decrease of 822. Passengers inward totalled 104,296, a decrease of 5,782.

At St. Stephen

While highway travel through the port of St. Stephen, N.B., during April and May was well ahead of the corresponding period of last year, it declined during the first half of June. However, judging by the number of inquiries received at various tourist bureaus, the outlook for a busy season is promising. Following is a summary of motor tourist travel from April 1 to June 15, this year compared with last: United States cars entered under 60-day touring permit 2,279, decrease 65, under travellers vehicle permit 291, increase 44, for periods of 48 hours or less 220,085, decrease 16,004; Canadian cars outward under touring permit 1,059, decrease 118.

Further modern facilities for handling traffic are being completed at this port.

Along New Brunswick Border

The volume of automobile tourist traffic handled under the survey of the port of Woodstock, N.B., during April and May, compared favourably with that of April and May last year. At the outport of *Andover* 1,034 United States cars were entered under 60-day touring permits, an increase of 512, while those entered for periods of 48 hours or less numbered 3,494, a drop of 470. The number of trucks entered was 3,993, an increase of 473. Canadian cars reported outward for touring purposes totalled 4,323, an increase of 1,365. Sixty-day touring permits issued at *Four Falls*, January 1 to May 31, 1938, numbered 112, a gain of 13 over the same period of last year, while the number of permits issued for Canadian cars outward was 647, an increase of 179. United States cars brought in for periods of 48 hours or less numbered 533, increase 36. *Bloomfield* entered 272 United States cars during April and May this year, a decrease of 15. United States cars outward numbered 247, a drop of 27. Canadian cars outward totalled 317, an increase of 52, inward 313, an increase of 48. At *Centreville* 256 automobiles were entered under 60-day touring permits from January 1 to May 31, this year, 3 automobiles under travellers vehicle permits, and 11 other vehicles. Comparative totals for 1937 were 313, and 7 and 27 respectively. Canadian automobiles outward numbered 50 compared with 62. At *Union Corner* United States cars reported inward during April and May numbered 315, decrease 28, outward 315, decrease 14; Canadian cars inward 317, increase 26, outward 320, increase 28; other vehicles inward 316, increase 110, outward 310, increase 101. A total of 696 sixty-day touring permits was issued at Richmond Road during April and May, an increase of 109 over the same months last year. Permits issued for Canadian cars outward numbered 239, an increase of 45. United States cars entered for periods of 48 hours or less totalled 3,282, a drop of 893.

River de Chute reports that 84 automobiles were entered under 60-day touring permits during the first five months of this fiscal year, while a total of 744 cars was entered for periods of 48 hours or less. Compared with the same months of 1937 these totals show decreases of 41 and 76 respectively. Canadian cars outward numbered 320 as against 208, an increase of 112. Through the outport of *Aroostook* 11 cars were entered under 60-day touring permits from January 1 to May 31, 1938, while 63 cars were entered for short stays. During the corresponding period last year 15 cars were entered under permit and 207 for short stays. Canadian cars outward numbered 4 compared with 5.

Trout River and Other Points

A statement of automobile tourist traffic handled at the outports and preventive stations under the survey of the port of Huntingdon, Que., during the present season, gives the following:—

Trout River, April-May, 1938: Sixty-day touring permits issued 1,629, decrease compared with April and May last year 143; Canadian cars outward 3,922, increase 420; United States cars entered for short stays 1,593, decrease 20; staff, 4 permanent officers and 5 seasonal officers: *Dundee,* January 1 to May 31, 1938, sixty-day touring permits issued 434, decreases compared with similar period of last year 126; Canadian cars outward 347, decrease 75; United States cars entered for short stays 2,076, decrease 6;

United States passengers inward 6,943, decrease 612; Canadian passengers outward 7,473, decrease 676; staff, 3 permanent officers, 1 temporary and 1 additional seasonal: *Jamieson's Lines*, April-May, 1938, sixty-day touring permits issued 117, decrease compared with same months last year 41; Canadian cars outward 134, decrease 172; United States cars entered for short stays 134, decrease 67; staff, one permanent officer and one seasonal: *Herdman*, April 1 to June 15, 1938, sixty-day touring permits issued 661, increase 120; Canadian cars outward 1,008, increase 337; United States cars inward for short stays 783, increase 56; staff, 2 officers all year from 8 a.m. to midnight; during summer months twenty-four hour service is given with the help of one additional officer: *Franklin Centre*, January 1 to June 1, 1938, sixty-day touring permits issued 408, decrease 82; Canadian cars outward 149, decrease 66; staff, one officer: *Covey Hill*, January 1 to June 15, 1938, sixty-day touring permits issued 512, decrease 166; Canadian cars outward 285, increase 58; United States cars entered for short stays 120, decrease 94; staff, one officer.

AT ABERCORN

While the general volume of motor tourist travel through the outport of Abercorn, Que., decreased during the first two months of this fiscal year compared with the same months of 1937, some gains were made. Following is a summary of traffic handled during April and May, 1938: United States cars entered 2,618, decrease 243; entered under 60-day touring permit 797, increase 1; under travellers vehicle permit 142, increase 23; for periods of 48 hours or less 1,679, decrease 267; Canadian cars outward under touring permit 207, decrease 51, cars outward for short stays 2,618, increase 83.

With an improvement in weather conditions and the completion of work done on highway No. 13, one of the most active tourist seasons is expected.

AT LEADVILLE

Through the outport of Leadville, Que., 45 United States automobiles were reported inward and 36 outward between the dates May 1 and June 15, decreases of 15 and 19 respectively compared with the same period of last year. Seventeen sixty-day touring permits were issued, an increase of 3. Canadian cars outward numbered 97, increase 27, inward 99, increase 34. Of the total number of Canadian cars outward 43 were under touring permit, an increase of 14. Passengers inward numbered 415, increase 39, outward 388, increase 17.

AT GLEN SUTTON

Tourist travel through the preventive station of Glen Sutton, Que., from January 1 to May 31, 1938, as compared with the same period of 1937, was as follows: automobiles inward 5,257, decrease 1,298; United States cars entered under 60-day touring permits 2,535, decrease 691, for periods of 48 hours or less 2,722, decrease 607; Canadian cars out under touring permit 295, increase 126. There is a heavy export of logs cut on Glen Sutton mountains, through this station.

AT ROCK ISLAND

Traffic has held up well at Rock Island so far this year. Cars inward on sixty-day permits from April 1 to June 15, 1938, were 4,427 as against 4,579 for the same period last year. Canadian tourists reporting outwards during the same period in 1938 were 4,097 as against 3,924 in 1937, and locals for the period April 1-June 15, 1938 (1937 figures in brackets) were: United States automobiles inwards 25,427 (23,427), Canadian inwards 15,585 (16,636).

Several distant tourists have reported at Rock Island this year, among them being one from Singapore, one from Hawaii, as well as one, a doctor from the Philippine Islands, who had originally planned on a three months tour of Europe, but had found conditions so unsettled there that he had returned to the United States after two weeks stay abroad and had then come on to Canada for an extended tour.

Reports are to the effect that most of the automobiles entering Canada are of a new type, and a good class of tourist is travelling this year. Canadians, also, are travelling more and more.

AT LACOLLE

Automobile traffic handled during April and May through the port of Lacolle, Que., comprising all travel via Henrysburg and routes

Nos. 14 and 9, declined generally compared with last year's figures. Cars entered under 60-day touring permits numbered 8,018, a drop of 2,313, under travellers vehicle permits 473, a decrease of 298, for periods of 48 hours or less 2,167, an increase of 88. The total number of United States cars outward was 12,257, decrease 1,820, inward 12,843, decrease 2,353. Other vehicles inward numbered 1,299, increase 403, outward 1,299, increase 403. Canadian cars outward under touring permit totalled 10,209, decrease 644, inward 9,946, decrease 825. Revenue collected on the highway amounted to $31,876 as against $33,215 collected during April and May last year.

At Phillipsburg

The outport of Phillipsburg, Que., near the Vermont border, entered 10,388 United States automobiles under 60-day touring permits from April 1 to June 15. This was 3,381 less than the number issued in the corresponding period of last year. Cars entered for short stays totalled 445, a drop of 66. Canadian cars out for touring purposes numbered 5,182, a decline of 230, and those out for short stays numbered 1,187, a decline of 299. There were 54,855 passengers reported inward and 55,414 reported outward, decreases of 11,377 and 5,994 respectively.

At Highwater

Early spring tourist travel through the outport of Highwater, Que., was light but from May 30, Memorial Day in the United States, onward, traffic has been active and a busy tourist season is expected. Between the dates January 1 and May 31, a total of 2,937 sixty-day touring permits was issued, a decrease of 493 as compared with the corresponding period of 1937, while permits issued for Canadian cars outward for touring purposes numbered 598, an increase of 123. United States cars entered for periods of 48 hours or less totalled 4,628, a drop of 33.

The staff at this outport consists of three permanent and three temporary officers, the latter coming on duty for the period from July 1 to December 31.

CANADA
CUSTOMS · IMMIGRATION
STOP · REPORT
CANADA CUSTOMS · IMMIGRATION · STOP · REPORT

The Customs office at Huntingdon, British Columbia, where many motor tourists enter and leave Canada.

At St. Johns

Outports under the survey of the port of St. Johns, Quebec, experienced some increases in early tourist travel this season, compared with last, especially in the number of sixty-day tourist entrants. At *Clarenceville,* which is located near the Vermont border on the short route between Montreal and Burlington, Vt., and the eastern states, 443 United States cars were entered under the 60-day permits during April and May. This was a gain of 33 over the same months last year. Cars entered for short stays numbered 76, an increase of 8, while Canadian cars outward under touring permits totalled 231, a drop of 74. Two permanent officers and one seasonal officer comprise the staff. At *East Pinnacle* 131 United States cars were entered under 60-day touring permits during the two months, an increase of 65, while 151 cars were entered for short stays, an increase of 38. Sixty Canadian cars were taken out, 20 for touring purposes and 40 in transit. The outport of *Frelighsburg* reports issuing 751 sixty-day touring permits during the first five months of this fiscal year, also the entrance of 1,196 United States cars for periods of 48 hours or less. These totals were below the corresponding figures for last year by 107 and 228 respectively. Canadian cars reported outward numbered 311, an increase of 46. Between the dates April 1 and June 8, this year, the outport of *Noyan* entered 1,350 cars under 60-day touring permits and 316 cars for stays of 48 hours or less, a drop of 128 in the first instance and of 6 in the second. Canadian cars outward numbered 732, a drop of 115. This decrease in tourist travel is due to road construction on the United States highway No. 2. Noyan is situated on the Island Route to Burlington, Vt., and is staffed by 3 permanent officers and 1 seasonal officer.

Over the Cornwall Bridge

Vehicles crossing the international bridge at Cornwall, Ontario, during the months of April and May numbered 13,207. This shows a decrease of 928, or 6 per cent, compared with the same months last year when 14,135 vehicles were reported. Traffic totals in detail for the first two months of this fiscal year, showing increase and decrease, were as follows: United States cars inward 2,701, decrease 388 or 12 per cent, outward 2,678, decrease 371 or 12 per cent; Canadian cars inward 3,441, decrease 129 or 4 per cent, outward 3,465, decrease 166 or 5 per cent; other vehicles inward 461, increase 70 or 18 per cent, outward 461, increase 56 or 14 per cent. Passengers numbered inward 20,910, decrease 2,248 or 10 per cent, outward 22,335, decrease 2,067 or 8 per cent.

A total of 648 United States cars entered under 60-day touring permits during the two months period, a decrease of 11 or 2 per cent compared with last year. Cars entered under travellers' vehicle permits numbered 48, a drop of 21 or 30 per cent, while those entered for periods of 48 hours or less totalled 2,005, a decrease of 356 or 15 per cent.

The traffic at Cornwall is handled by a staff of four regular officers, and two seasonal officers.

At Prescott

The port of Prescott, Ontario, issued more automobile touring permits for United States and Canadian cars during the first five months of this fiscal year than last. Sixty-day touring permits issued numbered 1,212, an increase of 51, while permits issued for Canadian cars outward numbered 2,857, an increase of 495. A total of 1,808 United States automobiles was entered for stays of 48 hours or less. This shows a decline of 675 cars.

At Brockville

According to figures covering the first two months of this fiscal year, automobile tourist traffic cleared through the port of Brockville, Ontario, has increased. A total of 1,236 United States cars was entered during that period under 60-day touring permits. This compares with 1,198 entered last year, an increase of 38. Canadian cars outward for touring purposes numbered 748, as against 541, an increase of 207. Automobiles entered for periods of 48 hours or less totalled 410 compared with 534, a drop of 124.

At Niagara Falls

Canadian automobile tourist traffic cleared through the port of Niagara Falls during the period from January 1 to June 15, increased substantially this year compared with last while other motor traffic totals declined. Following is a detailed statement covering vehicular travel through this busy port for the periods under review:—

United States cars inward 223,359, decrease 8,555, outward 211,832, decrease 21,648; Canadian cars inward 154,277, increase 16,629, outward 143,007, increase 7,973; other vehicles inward 11,770, decrease 1,199, outward 11,835, decrease 1,145; passengers inward 1,411,676, decrease 107,839, outward 1,377,947, decrease 132,732; United States cars entered under 60-day touring permits 29,633, decrease 4,433, entered for periods of 48 hours or less 193,305, decrease 2,582; Canadian cars outward under touring permit 30,515, decrease 1,228.

HEAVY AT FORT ERIE

Tourist traffic at Fort Erie over the Peace bridge and ferry shows indications of exceeding that of last year, there being an increase of 19,980 automobiles during the months of April and May compared with the same months of 1937. The following is the traffic at this port for the months of April and May, 1938. Figures in brackets are for the same months in 1937. Sixty-day touring permits 25,349 (22,108). Automobiles admitted for 48 hours or less 92,621 (88,224). Canadian cars exported for touring purposes 17,863 (15,839).

Total traffic for the month of May, 1938, including all automobiles in and out, was 171,648 and is made up as follows: Canadian cars 18,875, foreign cars 149,913, other vehicles 2,860.

Decoration Day week-end, which was May 28 to 30, 40,000 automobiles in and out were handled, 33,071 at the Peace bridge and 6,969 at the ferry. Eight lines of traffic were opened at the Peace bridge and handled without any delays. The regular staffs at the Peace bridge and ferry were augmented by the main office and railroad yards staff.

AT WINDSOR

Unfavourable weather conditions during the spring were responsible at least in part for a decrease in automobile tourist traffic through the port of Windsor, Ont., A. H. Dalziel, Collector, states. A total of 281,399 automobiles was cleared inward from April 1 to June 15, a drop of 19,855 compared with the same period last year, while 278,914 cars were cleared outward, a decrease of 18,266. Passengers carried totalled inward 1,237,534, decrease 187,420, outward 1,232,852, decrease 182,013. United States cars entered under 60-day touring permits numbered 45,104, a decrease of 7,884, while those entered for short periods numbered 115,963, a drop of 18,213. Canadian cars outward for touring purposes totalled 11,110, a drop of 168.

No special provision has been made to handle this traffic at tunnel, bridge and ferry other than the regular staff of 109 officers. However, on Canadian and United States holidays it has been necessary to draw officers from the railway stations and sometimes to keep officers overtime.

AT WALKERVILLE

A total of 17,555 automobiles and other vehicles was entered through the port of Walkerville, Ont., between the dates April 1 and June 15, 1938, and 17,321 were cleared outward. This compares with 19,851 inward and 18,450 outward during the same period of last year, decreases of 2,296 and 1,129 respectively. Sixty-day touring permits issued numbered 2,335, decrease 326, permits issued Canadian cars outward for touring purposes 1,393, decrease 144. The number of United States cars entered for short stays was 10,223, a decrease of 940. Aeroplanes reported inward totalled 20, increase 14, outward 26, increase 19; boats inward 69, increase 3, outward 59, decrease 2. A staff of seventeen officers handle the ferry traffic. Officers are on duty from 5.30 a.m. until midnight.

Commercial business handled through this port during the spring months was heavy. Collections in April amounted to $898,315 and in May to $932,371.

AT SARNIA

Exceeding last year's traffic totals by a small margin, automobile tourist travel through the port of Sarnia, Ont., during the first five months of this calendar year reached a total of 51,485 cars. This was an increase of 168 over the corresponding period of 1937. Automobiles in under 60-day touring permits numbered 8,285, a decrease of 474; for longer periods up to 6 months 134, an increase of 32; for short stays of 48 hours or less 9,010, a gain of 222. A total of 139 cars was brought in under travellers vehicle permits, a drop of 26, while all other vehicles entered totalled 25, a decrease of 35. Canadian cars reported outward in the five months period numbered 6,954, an increase of 130. Of this total 4,993 cars were under touring permit, an increase of 349. Other Canadian vehicles outward numbered 89, decrease 10. United States tourist automobiles reported outward totalled 19,011, decrease 758, other United States vehicles 41, decrease 40. It is expected that the regular staff at this port will be sufficient to handle the tourist traffic during the present season.

At Sault Ste. Marie

Substantial gains in tourist traffic through the port of Sault Ste. Marie, Ontario, during the five months period, January 1 to May 31, this year compared with last, are shown in the following five months summary: United States cars inward under 60-day touring permit 786, increase 286, for periods of 48 hours or less 3,460, increase 991; Canadian cars outward under touring permit 414, increase 67, outward for short stays 4,166, increase 1,655; total number of automobiles inward 8,914, increase 3,092, outward 8,949 increase 3,170. Passengers carried numbered inward 78,172, increase 4,867, outward 75,253, increase 4,150.

At Emerson

Highway traffic through the port of Emerson, Man., during April and May this year exceeded the same period of last year by a good margin, the only decline recorded being in the number of Canadian cars outward under touring permit. Sixty-day touring permits issued for United States cars numbered 1,596, an increase of 519, while United States cars entered for periods of 48 hours or less numbered 4,935, an increase of 2,465. Canadian cars outward for touring purposes totalled 2,099, a drop of 333, and those outward for short stays totalled 4,807, an increase of 1,268. R. Lendrum, Collector, states that the normally large number of Canadian automobiles reporting outward through this port during the early part of the summer is probably due to the fact that the Canadian lake resorts in this section open at a later date than those in Minnesota and North Dakota, these resorts being very popular with Canadians, especially for week-ends.

At North Portal

Highway traffic through the port of North Portal, Saskatchewan, from April 1 to June 10, increased about twenty-five per cent this year compared with last. Automobiles entered under 60-day touring permits numbered 279, a gain of 68, and those entered for periods up to 48 hours numbered 1,594, a gain of 302. Passengers carried totalled 12,952, an increase of 81. Canadian cars outward under touring permits during the above mentioned period totalled 427, up 21, while those out for short stays numbered 2,637, an increase of 643. Passengers carried totalled 12,445, a drop of 128.

At Coutts

Coutts, Alberta, is becoming more a business than a tourist port, W. M. Young, Collector, states. This is partly due to the fact that there is a good highway along the mountains to the west which attracts an increasing number of automobile tourists. However, a large amount of trucking business is handled. Between the dates April 1 and June 10, this year, 344 United States cars were entered under 60-day touring permits, an increase of 20 over the same period of 1937, also 1,671 cars were entered for stays of 48 hours or less. This shows a decrease of 397. Canadian cars outward under touring permits numbered 403, a gain of 10, while those reported outward for 48 hours or less numbered 4,103, an increase of 67.

At British Columbia Points

Heavier automobile tourist traffic through outports and preventive stations under the survey of New Westminster, B.C., is reported for the first five months of this fiscal year over the corresponding months of 1937. *Aldergrove* entered 1,391 automobiles under 60-day touring permits during this period, an increase of 424, and 2,478 automobiles for stays up to 48 hours, an increase of 881. *Boundary Bay* handled 3,130 United States cars during the five months, a gain of 626, and 7,665 Canadian cars, a gain of 1,186. This preventive station is on a small peninsula jutting out into the Gulf of Georgia. There is no through travel, as all cars that report out at this station must return by the same route, as there are no conveniences to reach any other points in the United States. Because of the pleasant climate all year round on this peninsula many residents of Vancouver and New Westminster have summer homes there. There is at this point a considerable amount of manifesting via highway through Canadian territory intransitu from Boundary Bay to Pacific Highway. A Senior Customs-Excise Examiner is in charge of the two offices and has a staff of five men. The preventive station of *Douglas* issued 5,215 sixty-day touring permits during the period under review, and 265 travellers vehicle permits, showing increases of 1,316 and 93 respectively, while cars entered for stays of 48 hours or less totalled 1,353, an increase of 285. Canadian cars reported outward under touring permits numbered 9,313, a decrease of 2. This station has a staff of four permanent officers, and three seasonal officers.

The outport of *Huntingdon* entered 3,211 cars under 60-day permits between the dates January 1 and May 31. This shows an increase of 790 or 32 per cent over last year's figures. Passengers numbered 11,238, an increase of 2,765. Cars entered for stays of 48 hours or less numbered 2,187, a gain of 192 or 10 per cent. United States cars outward during this period totalled 5,365, passengers 18,775. Canadian traffic totals were as follows: outward 11,489 cars, increase 2,462 or 27 per cent, passengers 40,203, increase 8,526; inward 10,639 cars, increase 1,694 or 19 per cent, passengers 37,235, increase 5,829. This outport is manned by a staff of 5 officers and one seasonal officer.

The outport of *White Rock*, being situated back from the border, does not handle automobile traffic. However, a considerable railway tourist traffic clears through this outport, as the following figures covering April and May this year, show: United States tourists entered 3,495, increase 199; returning Canadian tourists 3,845, decrease 182.

At Pacific Highway

The port of Pacific Highway, British Columbia's busiest frontier point of entry and exit for automobile tourist traffic, cleared 11,505 United States cars inward during the three months period, March 1 to May 31, 1938. Passengers numbered 34,976. Compared with the same months of last year this shows a drop of 262 in the number of cars but an increase of 1,451 in the number of passengers. Canadian cars outward for touring purposes totalled 22,738, a decrease of 5,286, while the number of passengers carried was 80,540, a drop of 18,944. Traffic handled during the month of April, however, was heavier at all points this year compared with last.

A staff of 22 officers is required during the busy season. Six of these are permanent officers, 4 full time temporary and 12 temporary.

NEWS AND COMMENT

Toronto: Customs-Excise officers of the ports of Oshawa, Stratford, and Parry Sound, including the outports of Listowel, St. Marys, Britt and Depot Harbour, were hosts at a banquet tendered to Inspector Thomas Clark and Assistant Inspector Edgar Wackett at Toronto on June 11. The occasion marked the transfer of these ports from Inspection District 5 " B " to certain other districts.

Signed testimonials of regard and appreciation, suitably framed, were presented to Mr. Clark by J. F. R. Lynch, Collector at Stratford, and to Mr. Wackett, by D. Hudson, Collector, Parry Sound. Mrs. Clark and Mrs. Wackett were also remembered, roses being delivered to their homes while the banquet was in progress.

N. F. Mechin, Collector at Oshawa, acted as Chairman, and while all officers present expressed regret at losing Messrs. Clark and Wackett as District Inspectors, they affirmed their loyalty to the Department and pledged the same service and co-operation to the Inspection authority under which future duties will be performed.

St. Hyacinthe, P.Q.: Customs-Excise collections at St. Hyacinthe for the last fiscal year set an all-time record for this port with a total of $679,941, an increase of $82,423 over the previous year when the total was $597,518. The largest revenue was derived from sales and excise taxes, amounting to $569,456, an increase of $73,746. Import duty realized $109,913, an increase of $8,330. Excise duty amounted to $54 and sundry collections to $527.

The postal branch collections were $3,551, while parcels handled numbered 3,047 with 928 entries. Receipts at the express branch totalled $9,031, the number of parcels 6,832, entries taken 854.

In the first paragraph the outport of Marieville is included with the collection of $11,892 for duty, $70,042 excise taxes, $7 sundry collections, making a total of $81,943, showing an increase of $18,768.

Halifax, N.S.: The Halifax shipping report for the month of May shows that 254 vessels, net registered tonnage 195,551, reported inward, and 265 vessels, net registered tonnage 206,061, reported outward. This was a decrease of 5 in the number of vessels arriving and of 1 in the number departing, compared with May last year. Cargo tonnage handled totalled inward 83,983, decrease 34,995, outward 43,590, decrease 23,491; passengers landed 444, increase 80, embarked 546, increase 167.

Shipping totals covering the five months period from January 1 to May 31, 1938, showing comparison with the same period last year, were as follows: vessels inward 1,258, decrease 41, net registered tonnage 1,948,393, decrease 80,062, vessels outward 1,261, decrease 42, net registered tonnage 1,972,265, decrease 77,527; cargo tonnage inward 491,686, decrease 9,913, outward 430,683, decrease 76,980; passengers landed 5,491, increase 683, embarked 3,219, decrease 93.

Montreal: One hundred and eighty-three aeroplanes, inward and outward, carrying in all 530 passengers, reported through the Customs Air Harbour, St. Hubert, Quebec, during the month of May. This was an increase of 77 in the number of planes and of 150 in the number of passengers compared with May, 1937. Totals in detail, showing increases compared with May last year, were as follows:

Aeroplanes inward 91, increase 36, outward 92, increase 41; passengers inward 210, increase 58, outward 320, increase 92; pieces of baggage inward 233, increase 28, outward 347, increase 72; express packages inward 46, increase 2, outward 16, increase 10; bags of mail inward 552, increase 139, weight 7,550 pounds, increase 994, outward 390, increase 150, weight 6,317 pounds, increase 2,913.

The value of imports during May was $2,357 as against $12,054 imported in May last year, while the number of tourist permits issued was one compared with 2. Five flights inward were cancelled owing to weather conditions and 6 outward. This compared with 4 inward and 5 outward cancelled during May, 1937.

Postal branch collections for May at the port of Montreal amounted to $77,704, an increase of $5,357 compared with May, 1937. Parcels received numbered 25,279, a decrease of 1,422, while parcels cleared numbered 24,655, a drop of 1,485. Entries totalled 2,024, an increase of 47. Receipts at the express branch amounted to $173,928, a drop of $592 compared with May last year. The number of parcels received was 34,934, an increase of 14,347, entries 2,635, a drop of 30.

Toronto: The Customs postal branch, Toronto, reports increased business transacted during May this year compared with May, 1937. A total of 34,800 packages was received, an increase of 2,190, while entries numbered 2,779, an increase of 147. Collections amounted to $68,164, a gain of $608. At the express branch collections totalled $183,133 compared with $210,745 received during May last year, a drop of $27,612. Packages received numbered 27,809, a decrease of 12,930, while entries numbered 4,041, an increase of 289.

Twenty-eight aeroplanes inward and outward reported through the Customs air harbour during May. Fifteen of these were United States planes and 13 were Canadian. A total of 45 passengers was carried. During May last year the number of aeroplanes handled was 86 and passengers carried 130.

QUESTION BOX AND LETTER BAG

Re ONE HUNDRED DOLLAR EXEMPTION

J. W. Davies of the staff at Walkerville, writes:—

As some doubt exists among officers at this port *re* the interpretation of the attached question, I would respectfully ask that an answer be given through the medium of the REVIEW.

The question is: Under " Instructions for Port Officers " E. 7, June 12, 1936, *re* Tariff Item 703 (b) excerpt from first paragraph reads " Officers should assist in the preparation of the declaration where necessary, and should specifically ask each declarant if he or she has included therein all articles received as gifts while outside of Canada, or which have been brought in as gifts for friends at home."

Would the words " friends at home " appearing in the above quotation be interpreted to mean friends residing at declarant's own residence or would the more liberal interpretation of residing in the declarant's homeland be in order?

Editor's Note.—The answer, supplied by A. C. Williams, Chief Dominion Appraiser, is:—

The phrase " friends at home " is not restricted to friends or persons residing in the declarant's home, but is intended to refer to friends resident in Canada.

A SUGGESTION FROM SUMMERSIDE

W. J. Cheverie, Collector at Summerside, P.E.I., writes: The " Question Box and Letter Bag " department of the REVIEW is eagerly scanned monthly as it contains solutions to difficult problems.

May I present an inquiry. In Memorandum 1155B and amendments thereto, it is provided that in the preparation of manifests, ink or indelible pencil must be used. Some ports are objecting that the receiving port cancellation is done by using the numbering machine instead of using ink.

What is more natural, when numbering an entry, to use the numbering machine on the manifest while the machine it set? Besides, the ink used by the machine is itself indelible. This practice would serve to reduce the number of manifests on the working file. This file must be referred to in any case in the preparation of an entry.

Editor's Note.—Comments are invited regarding this suggestion.

GOOD WORK

The *Editor* has received the following from A. R. Funcher, Collector at St. Stephen, N.B.—

Enclosed is a letter recently received at this office which expresses the appreciation of the treatment received when passing through the Customs at St. Stephen. Your comments under the heading " The Hand of Good Fellowship " in the May issue of the NATIONAL REVENUE REVIEW appear to have been met with in every particular in this case, and it is pleasing to know that our efforts in this regard are duly appreciated by many tourists. May I take this opportunity to express my own appreciation of the REVIEW. We find it very helpful in many cases and the ideas on departmental procedure, etc., are discussed with interest by the members of the local staff.

The letter enclosed by Mr. Funcher was from an officer of the Air Corps, United States Army, and read in part:—

May I thank you and the Customs officers on duty at St. Stephen when I passed through on my way to spend a three months vacation in Canada. The officers were most kind and co-operative and went out of their way in making my reception a pleasure. Their kindness was exceeded only by the efficient and expeditious manner in which they passed my automobile, trailer and family through the Customs. Again may I express my appreciation.

A WORD OF APPRECIATION

A letter of appreciation of the REVIEW typical of many others received by the *Editor* from time to time was received from R. J. Lyle, Acting Collector at Brantford, Ontario. In forwarding an item of interest, Mr. Lyle added: " The REVIEW is valuable and informative, and the members of this staff look forward eagerly to each issue."

JUST AMONG OURSELVES

JUNE-JULY

ADDITIONS

Quebec

Lacolle: P. E. Brault, Customs Excise Examiner; E. Richard, Customs Excise Examiner.

Ontario

Sarnia: J. K. Brown, Customs Excise Examiner.

Toronto: G. R. Kendall, Clerk, Grade 1; R. E. Rudman, Customs Truckman.

Walkerville: D. Allwyn Matheson, Clerk, Grade 1.

Windsor: W. E. Street, Customs Excise Examiner.

Administrative

D. A. Arbuckle, Clerk, Grade 4; J. A. Brackenridge, Office Boy; Harriet Hornsby, Stenographer, Grade 1; J. R. McNally, Office Boy; C. F. Mulville, Stenographer, Grade 1; M. H. Skelton, Office Boy.

DEDUCTIONS

Quebec

Huntingdon (Hemmingford): G. Beaudin, Customs Excise Examiner (Limited Service) (Resigned).

Lacolle: A. J. Desjardins, Customs Excise Examiner (Resigned); J. W. Hope, Customs Excise Examiner (Resigned).

Quebec: G. Cantin, Customs Truckman (Deceased).

Ontario

Fort Erie: B. F. Krafft, Customs Excise Examiner (Retired).

Ottawa (Perth): J. V. Watson, Sub-Collector, Customs and Excise, Grade 2 (Retired).

Toronto: J. G. Frazer, Customs Excise Clerk (Resigned).

Windsor: G. J. Thompson, Customs Excise Examiner (Retired).

Alberta

Calgary (Red Deer): D. G. Horn, Sub-Collector of Customs and Excise, Grade 1 Outport (Retired).

British Columbia

Victoria: W. R. Large, Customs Excise Examiner (Retired).

Administrative

E. M. M. Mahon, Stenographer, Grade 3 (Resigned).

Investigation—Values

New York, N.Y.: G. H. Rumpel, Assistant Investigator of Values (Resigned).

Audit

Ottawa: E. C. O'Donovan, Stenographer, Grade 1 (Resigned).

Toronto: J. Cummings, Excise Tax Auditor (Deceased).

Undervaluation

Ottawa: M. T. L. L. Blackburn, Stenographer, Grade 2 (Resigned).

PROMOTIONS

Nova Scotia

Halifax: H. H. Betts, from Cashier and Computing Clerk to Computing Clerk; A. W. Webber, from Computing Clerk to Gauger.

Quebec

Montreal: J. E. R. Roy, from Senior Messenger to Customs Truckman.

Montreal (Berthierville): J. M. A. Sanschagrin, from Sub-Collector of Customs and Excise (Limited Service) to Sub-Collector of Customs and Excise, Grade 1.

Ontario

Belleville: H. W. Dillnutt, from Customs Excise Clerk to Computing Clerk.

Guelph: E. D. Reid, from Customs Excise Clerk to Cashier and Computing Clerk.

Walkerville: W. H. Tuck, from Customs Truckman to Customs Excise Examiner.

Alberta

Calgary (Red Deer): G. N. Finn, from Customs Excise Examiner, Grade 1 Outport, to Sub-Collector of Customs and Excise, Grade 1 Outport.

British Columbia

Pacific Highway: A. K. Westland, from Sub-Collector of Customs and Excise, Grade 2 Outport, to Collector of Customs and Excise, Grade 2 Port.

Vancouver: William Slade, from Office Boy to Clerk, Grade 1; L. F. Thompson, from Office Boy to Clerk, Grade 1.

PROMOTION AND TRANSFER

Prince Edward Island

J. R. St. John, from Sub-Collector of Customs and Excise (Limited Service), Charlottetown (Souris), to Customs Excise Examiner, Charlottetown.

TRANSFER

Ontario

R. E. Lonnee, from Customs Excise Examiner, Inspection, Detroit, to Customs Excise Examiner, Windsor, Ont.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JUNE 1937 AND 1938

—	1937	1938	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	8,745,030 43	7,826,305 75		
Less Refunds and Drawbacks	762,593 04	850,195 70		
Net	7,982,437 39	6,976,110 05	....	1,006,327 34
EXCISE TAXES	15,369,222 50	14,565,233 62		
Less Refunds and Drawbacks	325,304 03	350,271 38		
Net	15,043,918 47	14,214,962 24	....	828,956 23
EXCISE DUTIES	4,746,005 24	4,606,421 87		
Less Refunds and Drawbacks	37,532 61	32,514 34		
Net	4,708,472 63	4,573,907 53	....	134,565 10
SUNDRY COLLECTIONS	52,449 53	52,272 99		
Less Refunds and Drawbacks	30	170 39		
Net	52,449 23	52,102 60	....	346 63
Net Totals	27,787,277 72	25,817,082 42	....	1,970,195 30

TOTALS FOR THREE MONTHS

—	1937-38	1938-39	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	25,726,056 87	22,984,535 11		
Less Refunds and Drawbacks	2,183,666 37	2,808,810 35		
Net	23,542,390 50	20,175,724 76	....	3,366,665 74
EXCISE TAXES	37,719,557 14	35,437,592 52		
Less Refunds and Drawbacks	886,966 02	1,022,317 63		
Net	36,832,591 12	34,415,274 89	....	2,417,316 23
EXCISE DUTIES	13,220,186 92	13,203,569 12		
Less Refunds and Drawbacks	195,680,82	188,543 53		
Net	13,024,506 10	13,015,025 59	....	9,480 51
SUNDRY COLLECTIONS	168,066 10	158,496 53		
Less Refunds	37 50	172 39		
Net	168,028 60	158,324 14	....	9,704 46
Net Totals	73,567,516 32	67,764,349 38	....	5,803,166 94

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JUNE 1937 AND 1938

—	June, 1937	June, 1938	Increase	Decrease
	$ c	$ c.	$ c.	$ c.
Net Collections	5,169,685 94	4,788,169 37	....	381,516 57

TOTALS FOR THREE MONTHS

—	1937-38	1938-39	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	81,738,659 53	101,521,476 46	19,782,816 93	....

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN EXPORT TRADE DURING THE MONTH OF JUNE AND THE THREE MONTHS ENDED JUNE, 1937 AND 1938

—	June, 1937		June, 1938	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	113,918,104	....	66,661,943
Total Exports (Foreign Produce)	....	1,379,539	....	11,645,891
Principal Items of Exports—				
Wheat . . . Bush.	12,180,068	15,441,883	7,275,376	7,662,419
Wheat flour . . . Brls.	389,995	2,329,245	299,503	1,562,023
Fish . . . Cwt.	222,846	1,908,241	206,698	2,292,640
Furs . . . $	....	865,938	....	448,705
Meats . . . Cwt.	283,898	4,186,875	179,458	2,826,959
Cheese . . . Cwt.	68,838	1,043,870	54,772	813,614
Planks and boards . . . M ft.	182,191	4,499,416	166,177	3,527,067
Wood pulp . . . Cwt.	1,567,647	3,810,638	714,143	1,672,126
Newsprint . . . Cwt.	6,132,911	11,401,687	3,890,414	8,441,719
Automobiles and parts . . . $	....	2,630,097	....	2,447,998
Copper, partially manufactured . . . Cwt.	372,452	5,118,495	423,602	3,758,222
Nickel, unmanufactured . . . $	....	5,376,806	....	2,089,765

—	Three months ended June, 1937		Three months ended June, 1938	
	Quantity	Value	Quantity	Value
		$	$	$
Total Exports (Canadian Produce)	....	282,959,318	....	185,680,195
Total Exports (Foreign Produce)	....	4,849,418	....	21,672,021
Principal Items of Exports—				
Wheat . . . Bush.	23,824,378	30,982,470	12,263,624	13,428,340
Wheat flour . . . Brls.	1,024,585	6,148,225	781,332	4,235,511
Fish . . . Cwt.	600,488	5,150,090	459,319	4,754,360
Furs . . . $	....	3,026,843	....	1,511,561
Meats . . . Cwt.	730,080	11,166,916	560,323	9,401,080
Cheese . . . Cwt.	100,000	1,510,546	108,233	1,637,452
Planks and boards . . . M ft.	436,028	10,802,427	382,112	8,040,774
Wood pulp . . . Cwt.	4,368,618	10,310,579	2,331,861	5,954,981
Newsprint . . . Cwt.	17,083,239	31,352,223	11,806,334	25,556,979
Automobiles and parts . . . $	....	7,040,614	....	6,563,337
Copper, partially manufactured . . . Cwt.	966,844	13,746,035	1,407,871	12,806,491
Nickel, unmanufactured . . . $	....	14,020,461	....	9,274,099

ROLLING INTO CANADA

THE invasion of Canada by friendly neighbours residing in the United States is now in full swing. This photograph, taken on Decoration Day at the Canadian end of the Peace Bridge at Fort Erie, shows a long line of motor traffic rolling in. This season promises to be an active one at all leading ports of entry.

The National Revenue Review

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Department of National Revenue

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Amusing Incidents at Border Points

MANY amusing incidents occur at border ports where motor tourist traffic is heavy. G. C. Gardner, Collector at Niagara Falls, forwarded the following to the *Editor*:—

A man and his wife from Ohio arrived at one of the bridges and when the Immigration inspector asked if they were citizens of the United States replied, " No, just farmers."

A man arriving with his family by automobile recently, remarked upon bringing his car to a stop for examination, " You Canadians are a lot faster than I thought you were, finishing this bridge right on time for the summer tourist business." He referred to the Whirlpool Rapids Bridge which he evidently thought had been erected since the collapse of the Falls View Bridge.

A tourist from Texas in making out an E.50 tourist permit inquired of the officer if his dog should be listed as an extra passenger.

H. G. Stamp, Collector at Fort Erie, where the Peace Bridge forms a busy and important link between the two countries, sent the *Editor* some observations regarding the recent holiday period from Dominion Day to July 4. With regard to unusual questions, Mr. Stamp states that every officer realizes that it is the case of a " stranger in a strange land," and tries to answer all enquiries and furnish desired information. Also, amid the hustle and rush of traffic, incidents often occur to cause even the more serious-minded to smile, and Mr. Stamp gives an example:—

On the afternoon of July 3 last, when ten lanes of automobile traffic were passing the examination platforms at the Peace Bridge, a mud-spattered sedan, the trade-in value of which would be almost negligible, bearing license plates of a distant State, well-laden with camping duffle and equipment, came to a stop for inspection. At once, officers and occupants of cars in the immediate vicinity raised heads and sniffed inquiringly. Attention quickly centered on the four male occupants of this car, whose faces and hands were liberally coated with a dark and pungent smelling substance. They explained it was their first visit to Canada, and they were en route to Northern Ontario to catch some of the famous trout and bass. Friends who had made the trip the previous year returned to tell them greatly magnified and exaggerated tales of the ferocious black flies and mosquitoes to be encountered in Ontario, recommending the only relief therefrom to be a constant application of a preparation used by the Indians in Canada. Taking this advice literally, they had obtained the required ingredients and were prepared to defy any and all pests immediately they crossed the border. The visitors removed all visible traces of the preparation, but laughingly agreed that the odour lingered on.

Every Little Helps

THE Commissioner of Income Tax was advised recently by the Inspector at Quebec of the receipt of a one dollar bill in a plain envelope without any identification. The money has been deposited to the credit of the Receiver General.

At the Busiest Ports of Entry

WHILE the first five days in July, embracing Dominion Day and the nation-wide recognition in the United States of the Fourth as Independence Day, combined last year to exceed all previous records of automobile travel to and from Canada over the Peace Bridge and ferry at Fort Erie during any similar five day period, the first four days of July this year compared favourably in this respect with similar periods in other years. Here are a few figures furnished the Review by H. G. Stamp, Collector at Fort Erie:—

Canadian automobiles inward 3,025, outward 2,811; foreign automobiles inward 35,307, outward 31,376; other vehicles inward 352, outward 342; total automobiles and other vehicles inward and outward 73,213; passengers inward 124,694, outward 113,639; total passengers, inward and outward 238,333; tourist outfit reports, without deposit, 945, with deposit, 28; sixty-day touring permits, July 2, 3,342, July 3, 4,147, July 4, 1,710.

Overcast skies followed by a steady downpour of rain during the greater part of Dominion Day apparently did not discourage the intention of many Canadians to depart from Canada by automobile via the Peace Bridge and ferry to visit the United States, as evidenced by records at both points. On July 4 a total of 23,732 automobiles crossed the Peace Bridge, in and out, at times seventeen lanes operating inward, when the services of sixty-seven officers were required during the twenty-four hour period.

On Sunday, July 3, actual count disclosed that at one time during the afternoon there were approximately twelve hundred cars per hour admitted through the bridge head into Canada.

At the ferry landing, on July 3 and 4, schedules were abandoned and the three boats, one of eighty-seven, one of forty and one of twenty-seven car capacity, operated as fast as possible between Buffalo and Fort Erie to handle 6,536 automobiles inward and outward from 6 a.m. July 4 to 1 a.m. the 5th.

At Crystal Beach, the amusement park and lakeside resort under the jurisdiction of this port, the lake steamer brought 5,337 pleasure seekers from Buffalo, on July 4.

Owing to the fact that Sunday came between July 1 and 4 this gave the residents of both countries a long week-end holiday and so caused a great number of United States and Canadian automobiles to enter Canada at the same time. In order to avoid confusion all Canadian and United States automobiles were segregated. Canadian cars being examined, exemption entries were made and duty was collected in the large Customs yard provided for freight importations. After examination and clearance of the car, the driver was given a red ticket which was picked up by the officer at the exit of the freight yard. A total of 842 exemption entries under tariff item 703 (*b*) was made during the holiday period.

The unbroken mass of automobile traffic over the Peace Bridge on July 4 commanded the attention of those interested in ways and means of dealing with it from a Customs viewpoint, and attracted the attention of any casual observer. Glancing down from a slight eminence just inland from the exit of the Peace Bridge, it presented an impressive spectacle, a steadily flowing stream of automobiles and buses dividing into a number of small streams upon meeting the delta, that is the Customs inspection office at the bridge head, then to join again and proceed to the highway.

A feature of the holiday automobile tourist traffic over the long week-end, July 1 to 5, this year, through the port of Niagara Falls, was the increase in Canadian travel over the corresponding period of 1937, a total of 7,064 more Canadian cars having been handled. Traffic as a whole, however, decreased about 12 per cent.

The total number of cars inward and outward was 77,897, decrease 10,797. United States cars inward 28,525, decrease 11,782, outward 26,045, decrease 6,079; Canadian cars inward 11,959, increase 3,694, outward 11,368, increase 3,370; other vehicles inward 367, decrease 517, outward 382, decrease 510; passengers inward 199,419, decrease 24,435, outward 185,308, decrease 36,892.

A total of 8,989 sixty-day touring permits was issued in the five-day period, a decrease of 3,423, while 3,117 touring permits were issued for Canadian cars outward, an increase of 670. United States cars entered for short stays numbered 19,386, a drop of 8,142.

A total of 753 returning Canadian tourists brought in goods to the value of $13,458 duty free under the one hundred dollars exemption clause provided in the Customs Tariff. These totals compare with 285 exemption claims on a total value of $7,152 for the corresponding period last year.

All regular officers and some additional were required to be on duty at tunnel, bridge and ferry at the port of Windsor, Ontario, to cope with the flood of automobile tourist traffic during the week-end, July 1 to 4. Last year July 4 fell on Sunday and was observed in the United States on Monday, thus adding one day to the holiday period. Following are figures covering automobile tourist travel through Windsor, July 1 to 4, 1938, showing increase and decrease compared with the 5-day period last year:—

Total number of automobiles inward 34,322, decrease 12,488, outward 33,688, decrease 9.115; sixty-day touring permits issued 13,096, decrease 6,963; touring permits issued Canadian cars outward 1,785, increase 209; United States cars entered for short periods 14,859, decrease 6,577. Passengers inward numbered 113,250, outward 111,826.

A Chapter Closed

A CHAPTER of airship history was closed recently with the removal of the mooring mast from the St. Hubert Air Harbour, near Montreal. The story is brief. According to the manifests which have been filed with the Department and which will have historical value, Airship R.100 sailed from Cardington, England, July 29, 1930, bound for St. Hubert, Canada, pilot, Squadron Leader R. S. Booth. She arrived August 1. The passenger and baggage list contains the names of six passengers, and records twelve pieces of baggage carried. The crew numbered 41 men.

The envelope inclosing the English manifest was stamped "Customs & Excise (2nd Station) July 29, 1930. 33 Midland Road, Bedford." It bore the words "On His Majesty's Service," and was stamped "Official Paid" and in addition had a three halfpence stamp. An outline of the airship attached to a mooring mast, and the words R.100, Montreal, 1930, were printed on the envelope. It was addressed "The Principal Customs Officer, St. Hubert Aerodrome, Montreal, Canada."

The Report Outwards from St. Hubert for the return voyage is dated August 13, 1930. The manifest reads in part: St. Hubert Air Harbour, Quebec, Canada; Dirigible G-FAAV-R.100; registered tonnage 152; registered in the port of London, England; with 56 men; Sq. Leader R. S. Booth, Master, for this present voyage for Cardington, Bedford, England; His Majesty's Service, Royal Airship Works, Cardington, Agent.

The crew for the return trip numbered 39, passengers 14, the latter including 9 representative men of the Canadian press. The signature of each passenger appears on the manifest immediately after the typewritten name. To the R.100 belongs the distinction of being the first airship, and probably for some time to come, the last, to be moored in this country. Most of her officers and crew lost their lives on the R.101 when she was destroyed in France in October, 1930.

Re: Unrenewed Licences

AN official circular signed by Mr. D. Sim, Commissioner of Excise, reads:—

Effective July 1, each year, the ledger account of each licensee who has neglected to renew his licence and is properly liable therefor, is to be immediately debited with the annual licence fee of two dollars ($2).

Collection of the amount due should then be proceeded with in the usual manner.

New York State in Lead

THE State of New York entered 28,822 automobiles through Canada's ports and outports during May under 60-day touring permits. This was more than any other state in the Union. Michigan contributed the second largest number with 23,140. Then followed in order: Vermont 8,937, Washington 8,747, Maine 5,128, Ohio 3,461, Massachusetts 3,218, Pennsylvania 2,508, Illinois 2,069, California 1,791, New Hampshire 1,282, Minnesota 1,249, North Dakota 1,128, New Jersey 1,092.

The province of Ontario was visited by 23,006 cars under 60-day touring permits from the State of Michigan and by 21,427 from New York State, 3,372 from Ohio, 2,287 from Pennsylvania and 1,929 from Illinois. In Quebec province Vermont made the best showing with a total of 8,884 cars, while New York was represented by 7,239 cars, Massachusetts by 2,157, Maine by 1,225 and New Hampshire by 1,204. British Columbia received 8,627 cars under 60-day permits from the State of Washington, 900 from California and 524 from Oregon; Nova Scotia 57 from Massachusetts; New Brunswick 3,853 from Maine; Manitoba 715 from North Dakota and 350 from Minnesota; Saskatchewan 331 from North Dakota and 123 from Montana; Alberta 159 from Montana.

Brought in Duty Free

TRAVELLERS baggage brought in duty free by returning Canadians during the three months' period, April 1 to June 30, 1938, under the one hundred dollars exemption clause provided in the Customs Tariff, amounted in value to $2,329,143. Of this total $2,115,816 worth of goods came from the United States alone. Commodities are classified under seven items including one for miscellaneous imports. Clothing is by far the most important item on the list with a total value of $1,230,712 from all countries, and from the United States alone $1,120,633. Then follow in order boots and shoes valued at $247,241, of which $240,231 was from the States; furniture and household appliances $210,362, of which $196,406 came from the States; radios $147,046, of which $146,230 was from across the line. Automobile tires and tubes totalled $29,193, and automobile accessories $21,088. Of these amounts imports from the United States totalled $28,925 and $20,997 respectively. Miscellaneous commodities from all countries reached a total value of $443,501, the portion coming from across the border being $362,394.

During the month of June exempted baggage from all countries was valued at $634,750. This compares with $622,125 brought in during June last year, a difference of $12,625. Goods from the United States alone for these months were valued at $588,960 and $525,070 respectively. Totals in detail for June, showing values brought in from all countries, with totals from the States in brackets, were: clothing $315,298 ($290,949), boots and shoes $69,982 ($68,474), furniture and household appliances $64,876 ($62,304), radios $43,178 ($43,049), automobile tires and tubes $12,240 ($12,235), automobile accessories $6,345 ($6,313), miscellaneous commodities $122,831 ($105,636).

"Made in Canada" Rulings

IN connection with the administration of Tariff Items 216 and 208*t*, the following are added to the lists as published in Memoranda Series D. No. 51, MCR 15 and Supplements thereto:—

Acid Lauric, Ammonium Citrate, Arsphenamine (Powder), Cobalt Acetate, Cobalt Chloride, Cobalt Nitrate, Cobalt Sulphate, Neoarsphenamine (Powder), Sulpharsphenamine (Powder), Zinc Laurate.

In accordance with the Government's undertaking to give "adequate notice" to parties concerned, this Memorandum is to be effective three weeks from the date of the official Memorandum, dated July 5, 1938.

Departmental Rulings

"Utility Scale No. 750," per descriptive illustration, a sportsman's fish scale, not admissible under tariff item 440*j*, but dutiable under tariff item 461.

Paper Napkins, per samples, made of one-colour paper, with two edges embossed to form a finish, rated for duty under tariff item 199.

"Gar Wood" Hydraulic Roadbuilder, per descriptive illustration, manufactured by Gar Wood Industries, Inc., Detroit, Mich., designed to be mounted on the front of a tractor, is of a class or kind not made in Canada. Twenty per cent ad valorem, Ex .427, under the Canada-United States Trade Agreement.

"Reeves" Moto Drive, per descriptive illustration, is "motive power" and, as such, is specifically excluded from entry under tariff item 412*a*. This machine is held to be of a class or kind at the present time not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

Timing Chains for use in automobiles and motor trucks are considered to be parts of stripped engines and, accordingly, are rated for duty under tariff item 438*e* (2) under the Canada-United States Trade Agreement.

"Bros" Rubber Tired Road Roller, per descriptive illustration, designed to be drawn in the rear of a tractor or a motor truck for compacting and finishing road fill, road mix or plant mix, and also stabilized bases or mats, rated under tariff item 422.

Coloured Bronzefoils, per samples, consisting of a bronze powder on a gelatine paper base as a conveyor, which is commonly used for stamping articles by means of such bronze powder and a hot die press, rated under tariff item 361.

"Jacobsen" Rear Wheel Drive Fairway Mower, per descriptive illustration, rated for duty under tariff item 425.

"Nuttose" Vegetable Meat and "Protose" Vegetable Meat, per samples, from the Battle Creek Food Company, Battle Creek, Mich., rated for duty, when imported in non-liquid form, under tariff item 220 (*a*).

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of June, 1937, and June, 1938:—

June, 1938, spirits potable, $665,106; June, 1937, $633,039. June. 1938, spirits, non potable, $63,201; June, 1937, $65.665. June, 1938, validation fee, $35,979; June, 1937, $68,523. June, 1938, malt, $899,985; June. 1937. $951,472. June, 1938. beer, $37.596; June, 1937, $38,672. June, 1938, malt syrup, $15,730; June, 1937, $18,768. June, 1938, cigars. $37,004; June, 1937, $35,870. June, 1938. cigarettes, $2,526,200; June, 1937, $2,515,109. June, 1938. manufactured tobacco, $473,433; June, 1937, $468,910. June, 1938, licences, $123; June, 1937, $438. June, 1938, total, $4,754,360; June, 1937, $4,796,471.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada. during the months of June, 1937, and June, 1938:—

June, 1938. tobacco, cut, 1.994,541 pounds; June, 1937, 1,953,000 pounds. June, 1938, tobacco, plug. 312.596 pounds; June, 1937, 317,596 pounds. June, 1938, snuff, 65,889 pounds; June, 1937, 74,892 pounds. June, 1938, cigarettes, number 631.524,450; June. 1937, 628.743,626. June, 1938, cigars, number 12,348,844; June, 1937, 11,417.905. June, 1938, foreign leaf tobacco, 406.668 pounds; June, 1937, 511,185 pounds.

Canada's Trade

CUSTOMS figures show that Canada's June external trade was computed at $137,254,532 compared with $139,914,284 in May and $190,966,327 in June last year. During the three months ended June the total was $382,317,369 compared with $497,070,936 in the corresponding three months last year.

The value of June imports was $58,946,698 compared with $67,123,037 in May and $75,668.684 in June, 1937. During the first three months of the current fiscal year imports totalled $174,965,153 compared with $209,262,200 a year ago.

Domestic Exports to United States

DEPARTMENTAL returns show that the value in June of Canada's domestic exports to the United States of commodities affected by the trade agreement was $14,380,082 compared with $22,793,815 in June last year. The total for the first half of this year was $82,249,820 compared with $124,242,851 in the corresponding six months of 1937.

Most of the leading commodities recorded declines, newsprint paper falling in value to $6,616,248 from $8,948,731, wood pulp to $1,505,880 from $3.024,610, softwood planks and boards to $813,828 from $1,292,603, whiskey to $727,179 from $1,332,032. Exports of pulp wood advanced to $1,510,383 from $1,507,967.

Exports of fresh lobsters were valued at $525,976 against $517,513, cattle $229,213 against $1,080,239, artificial crude abrasives $232,333 against $485,827, asbestos $177,239 against $368,490, asbestos sand and waste $171,375 against $262,851, reaper threshers $146,909 against $57,830 and nickel in matte or speiss $140,616 against $392,399.

An Old Trade Agreement with the United States

THE subject of a trade agreement between Canada and the United States being much to the fore in these days, the following details of an act passed by the legislature of the province of Upper Canada on November 27, 1818, may interest readers of the REVIEW. The *Editor* is indebted to G. C. Gardner, Collector at Niagara Falls, for the copy of the provisions of the bill as enacted.

Statutes of His Majesty's Province of Upper Canada. Passed in the third session of the seventh Provincial Parliament of Upper-Canada, met at York, on the twelfth day of October, in the fifty-eighth year of the reign of our Sovereign Lord George The Third, and prorogued on the twenty-seventh day of November following. Anno Domini 1818. Chapter 1. An Act to regulate the Trade by Land and Inland Navigation, between this Province and the United States of America. Passed, 27th Nov. 1818.

Whereas, an Act passed in the fifty-sixth year of His Majesty's Reign, entitled "An Act for making temporary provision for the Regulation of Trade between this Province and the United States of America, by Land or Inland Navigation," hath expired, it is therefore enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Assembly of the Province of Upper-Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of Great Britain entitled, "An Act to repeal certain parts of an Act passed in the fourteenth year of His Majesty's Reign, entitled, 'An Act for making more effectual provision for the Government of the Province of Quebec, in North America, and to make further provision for the Government of the said Province," and by the authority of the same, That from and after the passing of this Act, in addition to the Rates and Duties now raised, levied and collected, the following duties on Goods, Wares, and Merchandize, the Growth, Produce, or Manufacture of the United States of America; imported into this Province from the said United States of America; shall be paid by the Person or Persons importing the same; That is to say:—

Beer, Ale, or Porter, in casks, six pence per gallon. Beer, Ale, or Porter, in bottles, nine pence per gallon. Cables and Tarred Rope, two pence per pound; Cordage Untarred, two pence per pound. Playing Cards, one shilling per pack. Tallow Candles, three pence per pound. Wax or Spermiceti Candles, six pence per pound. Cider, five shillings per barrel of thirty-six gallons. Sole Leather, three pence per pound. Calf Skins, and other skins, dressed as upper leather, one shilling and three pence per piece. Harness Leather, four pence per pound. Nails, one penny per pound. Salt, six pence per bushel of fifty-six pounds. Spirits, distilled from grain, one shilling per gallon. Snuff, two pence per pound. Manufactured Tobacco, two pence per pound.

And on all other Goods, Wares, or Merchandise, not herein before enumerated, the Growth, Produce, or Manufacture of the said United States of America, a duty of Ten Pounds for every

Hundred Pounds ad valorem, on the said Goods, Wares, or Merchandise, being the Growth, Produce, or Manufacture of the said United States of America, Provided always, that nothing in this Act shall extend or be construed to extend to prevent or in anywise prohibit free from the payment of any duty on the admission from the United States of America, the following articles, being the Growth, Produce or Manufacture of the said United States of America: Unmanufactured Tobacco, Staves and Heading, Oak, Pine, and Fir Timber, Wheat, Pot and Pearl Ashes, Furs and Skins not dressed, Pork and Live Cattle, Sheep and Hogs, and the Personal Baggage, Travelling Horse or Horses, Travelling carriage or carriages of any person or persons, subjects or foreigners, who may lawfully come into, or reside in this Province, Provided always that nothing in this Act contained, shall extend or be construed to extend to prohibit the admission of Flour into this Province, free of duty for exportation only.

And be it further enacted by the authority aforesaid, That from and after the passing of this Act, there shall be paid on all Vessels or Boats the property of the citizens of the United States, coming into any of the Ports of this Province, the following duties, namely: on all Vessels above five tons to fifty tons, the Tonnage duty of three pence per Ton; on all vessels above fifty tons, two pence per Ton.

And be it further enacted by the authority aforesaid, that nothing in this Act contained shall extend or be construed to extend to authorize he admission of any such Vessel or Vessels, Boat or Boats, the property of citizens of the United States of America, to Trade from one British Port to another, or to be employed in any manner whatever, in the Coasting Trade of the said Province, or between the said Province and Lower-Canada.

And be it further enacted by the authority aforesaid, That all monies collected under and by virtue of this Act, shall be paid into the hands of the Receiver-General, to and for the uses of His Majesty, His Heirs and Successors, for the Public uses of this Province, and towards the support of the Government thereof, to be accounted for to His Majesty through the Lords Commissioners of His Treasury for the time being, in such manner as it shall please His Majesty to direct.

And be it further enacted by the authority aforesaid, That this Act shall be in force from and after the passing thereof, until the end of the next Session of the Provincial Parliament.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the months April to July inclusive, of the Fiscal Years 1937-1938 and 1938-1939. (Decrease marked *).

Districts	1937-38	1938-39	Increase or Decrease	Districts	1937-38	1938-39	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	380,962 52	313,521 74	*67,440 78				
Halifax	1.263,136 27	1,468,008 25	204,871 98	Fort William..	242,229 08	367,090 00	124,860 92
Saint John....	838,306 04	1,290.205 92	451,899 88	Winnipeg.....	2,162,519 81	3.142,222 75	979,702 94
Quebec........	1.060,641 82	1.007,819 19	*52,822 63	Regina.......	213,518 64	229,152 97	15,634 33
Montreal	23.379,400 10	28,203,294 30	4,823,894 20	Saskatoon....	159,152 69	132,188 43	*26,964 26
Ottawa	4,905,736 51	5.621,288 62	715,552 11	Calgary......	919,749 34	1,126,138 06	206,388 72
Kingston	207.252 28	235,795 44	28,543 16	Edmonton....	351,635 42	407,490 60	55,855 18
Belleville.....	535.828 69	539,478 95	3,650 26	Vancouver....	5,481,106 58	7,825,673 58	2,344,567 00
Toronto	30,612.400 86	37,670,622 72	7,058,221 86	Yukon........	24,693 81	42,543 62	17,849 81
Hamilton	5,194.961 45	6,710,315 82	1.515,354 37				
London	8,522,155 65	9,837,330 96	1,315,175 31	Total....	86,455,387 56	106.170,181 92	19,714,794 36

HERE AND THERE

The *Editor* is pleased to cull the following *Botanical Notes For August* prepared by E. W. Hart of the Division of Botany, and Plant Pathology, Experimental Farm. These notes contain a distinct literary flavour. Mr. Hart writes in part:—

August has been truly called the month of gold. A lavender haze hangs in the air on these velvety nights. Under a sky filled with stars, the trees stand still. But these stars are soon to be chased away by the rays of the sun as he rises, shoots to his zenith and hangs, a brass plaque in a vivid sky. Later the quivering air seems filled with gold dust as the earth gives back its shimmering heat to an old-gold moon.

On the farms are oceans of waving golden grain, redolent of the Crown of the Year. There too are great fields of corn tossing their plumed helms, like squadrons of old-time knights; proud in the possession of their golden ladies, the cobs. The world is ablaze with golden blossom. Highland, plain, woodland, swamp and lake alike are bursting with floral glory.

On the lakes and ponds is the Large Yellow Water-lily, perhaps the one which Longfellow had in mind when Hiawatha's canoe

> "Floated on the river
> Like a yellow leaf in autumn
> Like a yellow water-lily."

The flowers look like large floating buttercups. Not being sweetly scented, they are usually left in peace.

Sunflowers are, as well as being ornamental, useful to man. One authority says that the seeds of some species were parched and ground into meal to make bread, considered equal to corn bread. The thickened tuber-like roots of the Giant Sunflower and the Jerusalem Artichoke are boiled and eaten like potatoes.

Another useful plant with yellow flowers is the Common Evening Primrose which, according to Sturtevant, was formerly cultivated in English gardens for its edible roots.

The much maligned Sow-thistles add their gold to August. The perennial species is a handsome plant, but a noxious weed owing to its large running roots. But it has a first cousin—the Annual Sow-thistle, much less harmful, whose leaves are, according to Britton and Brown, used as greens and salad.

Some people may say: "Surely such common weeds cannot be good to eat." But Elias Yanousky referring to the Skunk Cabbage in his "Food Plants of the North American Indians" says: "Rootstocks used as emergency food, dried or baked to improve the taste, young leaves and shoots used for greens by Iroquois and Seneca Indians." There certainly is no accounting for taste. It is possible that the Red Man might not approve of certain types of cheese highly relished by the White Man!

And so these drowsy, droning dog-days gently dissolve into another season beloved for cooler nights and sweet repose; when the mellow incense of the decline of summer reminds us that there will soon be much ado again with all the hustle and bustle of Dame Nature's beneficent season—the harvest.

Cutty Sark, last of the tea clippers, is being towed to its final moorings. This famous merchantman of the 1870's has lain at Falmouth, England, for nearly 20 years. It will now be moored at Greenhithe on the Thames, attached to H. M. S. *Worcester*, whose full title is the Thames Nautical Training College.

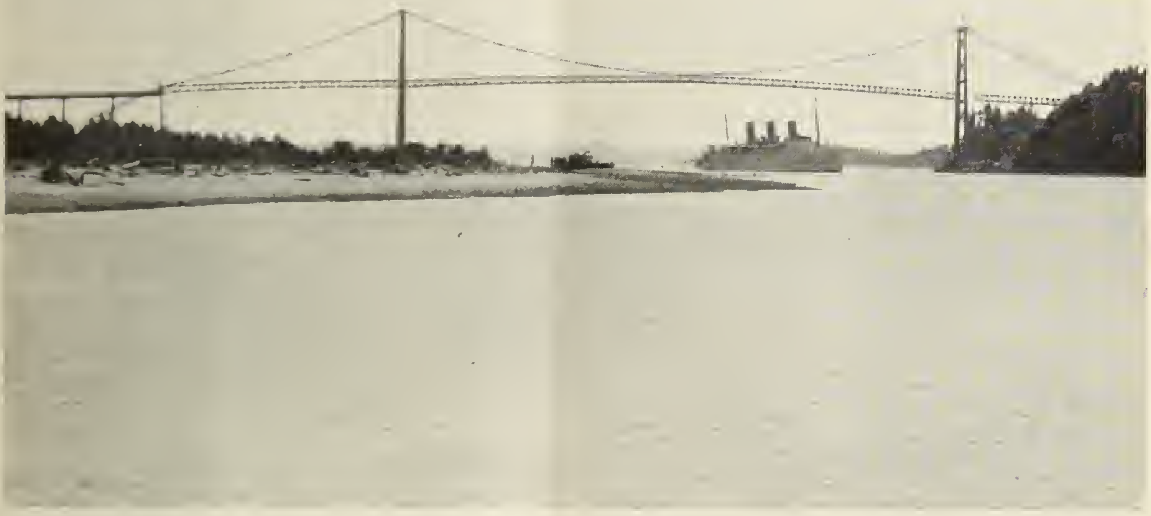
Cutty Sark was built in 1869, the year of the opening of the Suez Canal. Steamers plying the shorter route soon took over the tea trade and the clippers went into the Australian wool trade. They made some wonderful trips home to England averaging about 80½ days. *Cutty Sark* was built as a rival to *Thermopylae*, but the only time when a trial of speed between them seemed likely, *Cutty* lost its rudder.

In 1895 the owner, Capt. John Willis, sold the clipper to the Portuguese, and it became *Pequina Camisola* trading to Portuguese East Africa and New Orleans. In 1917 she was dismasted and lay at Capetown until 1922 when she was sold for £6,000.

Once more under the British flag *Cutty Sark* was refitted and used as a training ship for boys at Falmouth. Now after a lifetime of ranging the seven seas she is returning to give yet more years of service with the Training College, and her original port of registry—London.

The general outlook for the tobacco crop is very promising at the present time. Weather conditions on the whole have been favourable, with temperatures about normal and moisture supplies ample. Growth in Ontario has been particularly rapid and some flue-cured tobacco has almost reached the topping stage. The crop in British Columbia is generally well established, being somewhat early and practically free from insect pests and disease. Very little damage from insects and disease is reported from Quebec. The total area planted shows a sizeable increase over last year's acreage and is the largest in the history of the industry. It is presently estimated at nearly 80,000 acres, as compared with 65,350 acres in 1937 and 55,000 acres in 1936. The increased acreage is largely planted to flue-cured tobacco in Ontario.

PASSING UNDER THE LIONS' GATE BRIDGE



The ss. *Empress of Japan*, outward bound to the Orient, passing under the Lions' Gate Bridge over the entrance to Vancouver Harbour, which joins the municipality of West Vancouver to the city of Vancouver. The bridge has a central span of 1,550 feet and a minimum clearance of 200 feet and two side spans of 614 feet each. Running northerly from the suspension portion is a steel viaduct 2.200 feet long and then a gravel fill of about 1,000 feet. The roadway is 29 feet wide with two 4-foot sidewalks. The suspension span is carried by two cables about 13 inches in diameter which pass over towers 380 feet above the water. This bridge is the longest suspension bridge in the British Empire, and is expected to be opened for traffic in November next. The photograph was furnished the Review by Andrew Carmichael, Collector at Vancouver.

A BULLETIN REGARDING SALES TAX

The following sales tax bulletin, signed by Mr. David Sim, Commissioner of Excise, was issued on June 28, 1938, to Collectors of Customs and Excise and Excise Tax Auditors.

The following information is a resumé of the more important rulings given by the department to date in connection with the changes in sales tax and is sent you for your information and guidance. It is not intended to be complete. It is thought that the information contained herein will enable you to answer most of the inquiries directed to your office instead of referring them to the department.

HARNESS FOR HORSES

Exempt.—Halters, bridles, saddles.

Taxable.—Horse blankets, saddle blankets, sweat pads, whips.

BRICKS. BUILDING TILE, BUILDING BLOCKS, BUILDING STONE, PLASTER, LIME, CEMENT, STUCCO, STUCCO DASH

Exempt.—Floor and wall tile, crushed marble stucco dash, crushed stone for construction of buildings only, hard wall plaster, artificial stone, cement blocks, granite for buildings.

Taxable.—Terrazzo, marble chips, plaster of Paris, dental plaster, marble; dental cement, china cement and other similar cements.

LUMBER, SASH, DOORS, SHINGLES, LATH, SIDING, STAIRWAYS, BALUSTRADES

Exempt.—Metal stairs, balustrades and doors; creosoted lumber; metal lath, metal shingles; metal sash and metal doors, metal siding, metal window frames, veneers, plywood, mine timber, squared timber, sash and door frames (wood), hot-bed sashes, vault doors, cold storage doors, screen doors.

Taxable.—Fir-escapes; ornamental iron work, such as balconies, decorative ornamental iron trimmings and grill work, cashiers' cages, etc.; Venetian blinds; furniture, boxes, counters, manufactured cabinets and display cases whether assembled or knocked down; railroad ties, switch ties; metal and wooden partitions, picture frames, crates, metal door frames, window screens, window screening.

Licences held by manufacturers, wholesalers or dealers in lumber will be cancelled subject to the following provisos:

(1) That sales tax returns are made for all goods shipped to and including the close of business on June 16th;

(2) That no other taxable business is being conducted, with the exception that in the event that the licensee manufactures a few items which are now taxable, he may be treated as a small manufacturer under Section 95, Subsection 2, if his sales are exclusively by retail.

Auditors are being instructed to proceed with the work of cancellation as quickly as possible.

PLASTER BOARDS, FIBRE BOARDS, WALL PAPER, BUILDING PAPER AND MATERIALS MANUFACTURED WHOLLY OR IN PART OF VEGETABLE OR MINERAL FIBRE FOR WALL COVERINGS OR BUILDING INSULATION

Exempt.—Sea grass; insulating boards, such as beaverboard, ten-test, bishopric and the like; all roll or blanket insulation regardless of its composition—this includes sea grass, eel grass, spaghnum, etc.; cork, whether in sheets or ground; rock, wall, spun glass, decorative wall paper.

Taxable—Tar or asphalt used for damp proofing foundation.

PAINTS, VARNISHES, WHITE LEAD AND PAINT OIL

Exempt.—Dry colours, colours in oil, shellac, duco and dulux, lacquers, japans, stains, fillers (for brushing); white lead, red lead, green lead; shingle stain, linseed oil and soya bean oil when for use as a paint oil, calsomine, alabastine, cold water paint, synthetic enamels.

Taxable.—Caulking material, wood fillers, plastic wood, bitumen, asphalt, coal tar, turpentine, acetone, floor wax, putty.

PREPARED ROOFING

Exempt.—Metal roofing manufactured especially for and sold as roofing, corrugated iron roofing; flashings, valleys, hips, ridge caps, hip caps, plain and drip starters; galvanized clapboard siding, clapboard and other corner cap, metallic Spanish tiles, metallic ceilings, metallic siding, metallic moulding, metal lath, corner bead.

Taxable.—Roofing nails, ventilators; roof lights, skylights; weather vanes, well curbing, metal culverts, metallic cornices, metallic coping, metal partitions, eave trough, down pipe, conductor pipe; elbows, shoes, rain water cut-offs, and all similar eave troughing materials and parts.

SHOWER BATHS, BATH TUBS, BASINS, FAUCETS, CLOSETS, LAVATORIES, SINKS AND LAUNDRY TUBS, NOT INCLUDING PIPES OR PIPE FITTINGS

Exempt.—Shower baths (complete), combination faucets.

Taxable.—Movable hand wash basins; closet seats, closet tanks and closet bowls—when sold separately; soil pipe and fittings therefor, "roughing in" materials; soap receptacles, towel bars, glass receptacles, tooth brush and glass holders, bath brass handrail—all the foregoing whether built into the wall or sold separately.

The exemption referred to governs the items by themselves when sold complete. It does not extend to parts either for repair or when sold separately, as, for example, you will note in the case of closets that the unit must be sold complete in order to obtain exemption. The several items comprising a closet when sold separately are taxable. [See subsequent definitions.]

GLASS FOR BUILDINGS

Exempt.—Window, door and partition glass, whether plain, leaded or having a metal screen incorporated into it; plate glass and window glass for store fronts.

Taxable.—Glass for counters and panels, base board trim, glass electrical fixtures, mirrors.

FURNACES FOR HEATING BUILDINGS

Exempt.—Hot water and steam boilers for coal, gas or oil used for heating a building.

Note: This does not include boilers for maintaining the hot water supply for other purposes than heating in the building.

Note: (Where a furnace is sold with casing the whole unit is exempt).

Taxable.—Steam valves, gauges, blow-off valves, water columns, pipe or pipe fittings, piping and control apparatus, air conditioning equipment for furnaces (The furnace proper not to include: pipes, ducts, warm air registers, galvanized furnace casings, furnace controls); radiators, oil burners, blowers, fans, control apparatus for all the foregoing, range boilers, hot water heaters; water softeners whether systems, stoves, ranges or heaters; high temperature insulation for use outside of furnaces, mineral wool for insulating hot water boilers or furnaces, insulation materials for hot air or hot water pipes, pipe coverings, automatic oil or gas water heaters, water heating units for installation in furnaces but not sold as a part thereof, tobacco curing furnaces, steel smelting furnaces, other furnaces for heating products during the course of manufacture.

The exemption for furnaces, as explained above, covers the furnace proper when sold as a unit.

The exemption does not extend to furnaces or boiler parts or repair parts of any kind. [See subsequent definitions.]

BUILDERS' HARDWARE, NAMELY: LOCKS, LOCK SETS, BUTTS, HINGES, PULLEYS AND WINDOW FASTENERS

Exempt.—Door locks; sash pulleys, including the sash weight.

Taxable.—Padlocks.

The exemption refers to the items mentioned only, and locks are construed as meaning any fastening for use on a door where a key is used.

The exemption does not extend to keys sold separately, nor to repair parts such as door handles, door pulls, door closers, door springs, nor to any other hardware items than those named.

STRUCTURAL STEEL TO BE USED EXCLUSIVELY FOR THE FRAMEWORK AND SUPPORT OF BUILDINGS AND BRIDGES

Exempt.—The framework proper, together with supporting steel as for floors, cross-beams and the like for buildings and bridges; reinforcing steel for concrete construction of buildings or bridges.

Taxable.—Ferry aprons or docks, dams, crane runways, buckle plates, turntables, towers, stand pipes, pipe lines, poles, sub-stations, tanks, electric furnaces, metal furniture, aerial tramways, radio masts, railway cars and equipment, elevators, material handling equipment, steel cross ties for railways.

ARTICLES AND MATERIALS TO BE USED IN THE MANUFACTURE OF THE FOREGOING EXEMPT GOODS

Another exemption has been provided, effective June 17, 1938, for:

Articles and materials to be used or consumed exclusively in the manufacture or production of the aforementioned building materials but not to include materials consumed by waste or wear, or abrasives, lubricating oils, fuel oils, permanent or non-permanent plant equipment.

GENERAL

No refunds will be paid to unlicensed dealers for stocks of merchandise they had on hand or that were in transit to them on the morning of June 17, 1938. No additional sales tax was collected from these dealers when the rate was increased.

The sales tax regulations provide that "Delivery of goods to a common carrier is *prima facie* deemed to be delivered to the buyer and the tax is payable if such delivery has been made." Therefore, if goods were delivered to a common carrier on June 16, the sales tax is properly applicable.

The department has refused to permit purchasers to return stocks of merchandise and have it reshipped to them without the sales tax, and holds that this is a method of evasion. Excise Tax Auditors are especially warned to watch for this.

You are asked to note that some of the building products, as for example plaster boards, fibre boards, glass for buildings, etc., are conditionally exempted for building purposes, and in such cases it will be necessary that certificates be given to suppliers certifying as to the use to which the material will be put.

The following additional rulings were issued in Bulletin No. 2, dated July 15, 1938:—

HARNESS FOR HORSES

Exempt.—

Taxable.—Horses' straw hats; horses' nose screens (for protection against insects); feed bags.

BRICKS, BUILDING TILE, BUILDING BLOCKS, BUILDING STONE, PLASTER, LIME, CEMENT, STUCCO, STUCCO DASH

Exempt.—Marble trim for buildings, i.e., baseboard, wainscot and similar items:

Note:—The exemption does not extend to soda fountains, marble counters or marble furnishings of a building.

Cement:

Note:—The exemption for cement refers only to Portland cement.

Gauging plaster.

Taxable.—Crushed stone for wharves, piers, etc.; linoleum tile flooring; asphalt tile flooring; mosaic and pattern wood flooring; parquetry or parquet flooring; stove cement; bowling alleys.

LUMBER, SASH, DOORS, SHINGLES, LATH, SIDING, STAIRWAYS, BALUSTRADES

Exempt.—

Taxable.—Cross arms for telegraph and telephone; shims; weatherstrip of all kinds.

PLASTER BOARDS, FIBRE BOARDS, WALL PAPER, BUILDING PAPER AND MATERIALS MANUFACTURED WHOLLY OR IN PART OF VEGETABLE OR MINERAL FIBRE FOR WALL COVERING OR BUILDING INSULATION

Exempt.—Rock wool.

Taxable.—Oilcloth such as is used for tables even though it may be advertised as wall covering.

PAINTS, VARNISHES, WHITE LEAD AND PAINT OIL

Exempt.—Bronze powder.

Taxable.—Paint and varnish removers; coal tar, pine tar; pumice, rotten stone; sandpaper; glue; neatsfoot oil; stove lining, stove cement; gold, aluminum or silver leaf; shellac gum; solvents and driers for paint, enamel or varnish; all driers for paints, Japans, lacquers, etc.; wall size; wall size glue; floor wax; putty; all bituminous, asphalt or coal tar protective coverings; asphalt, asphaltum, bituminous, pitch or coal tar plastic products used as roofing; fillers, caulking material, damp proofing, water proofing, etc., whether called cements, paints, roofing, or by any other designation.

PREPARED ROOFING

Exempt.—

Taxable.—Asphalt, asphaltum, bituminous, pitch or coal tar plastic products used as roofing.

BUILDERS' HARDWARE, NAMELY: LOCKS, LOCK SETS, BUTTS, HINGES, PULLEYS AND WINDOW FASTENERS

Exempt.—Butts—all kinds; Deadlocks—mortise or cylinder rim; Fasteners—casement sash, not to include bolts.

Taxable.—Awning pulleys. Bars—push, guard, or closet.

Exempt.—Hinges—door, double-acting floor spring, lavatory spring, strap, tee; Latches—cylinder rim night or mortise night; Mortise knob latch sets; Locks—garage door, bathroom, bit key and cylinder or sliding door; Locksets; Pulleys—sash.

Taxable.—Bells—door, door bell sets; Bolts—barrel, bookcase, chain, cremone, extension flush, flush, foot, lavatory, mortise, spring window or surface; Brackets—pole; Brass Corners; Buttons—electric push or cupboard; Catches—cabinet, cupboard, friction, miscellaneous, screen door or transom; Card Holders and Pulls; Casement Adjusters; Casters—all kinds; Complete Cylinders; Drawer Pulls; Door—checks, closers, holders, knobs, knob roses, knockers, pulls, stops or stops and holders; Fasteners—chain door or shutter; Handles—drop, flush cup or lever; Hasps—hinge; Holders—card, door or garage door; Hooks—cabin, ceiling, coat, hat, lavatory, pole, towel, wardrobe, hooks and eyes; Hinges—box, cabinet, chest, cupboard, wardrobe; House numbers; Key blanks; key plate escutcheons; Knobs—cabinet, door, drawer, shutter or thumb; Latches—mortise knob, mortise sliding door, mortise store door, rim knob, screen door, screen door sets, store door sets or thumb; Lifts—sash; Locks—cabinet, chest, cupboard, desk, drawer, locker, suitcase, trunk or wardrobe; Lock strip; Padlocks; Plates—door, hinge, kick, letter box, mirror, number or push; Pulleys—awning, ceiling, clothesline or ventilator; Sash—centres, pulls, rollers or sockets; Sheaves—ball bearing; Showcase hardware of all kinds; Spindles—closet or knob; Stop bead washers; Strikes of all kinds; Transom—catches, chains, eyes, lifters or stays; Thresholds; Cupboard turns; Weather strip.

In addition to the foregoing, all panic and fire-exit fixtures, whether locking or not, are taxable.

Mortise and rim cylinders when sold separately are also taxable.

The following definitions apply as from and including August 1, 1938.

HOT AIR FURNACES

Not to include: Air-Conditioning units, humidifiers, stokers, fuel economizers, blowers, fans, gauges, thermostats, humidistats, aquastats, oil burners, ducts, registers, radiators, piping, or hot water heaters, whether electric, coil, immersion, jacket or submerged types.

STEAM BOILERS

The steam boiler equipped with Canadian inter-provincial or standard steam boiler trimmings as required by the Provincial Governments of the Provinces in which the boilers are sold. Repair or replacement parts are taxable.

HOT WATER BOILERS

The hot water boiler, without extras, such as gauges, humidistats, aquastats, automatic damper regulators, etc.

The exemption applies when evidence satisfactory to the Department is available that the Steam Boilers or Hot Water Boilers were sold for heating buildings.

BATH TUBS, BASINS, LAVATORIES, SINKS AND LAUNDRY TUBS

Shall include the complete fixture

Faucets include combination fittings but not parts thereof if sold separately.

Shower Baths include complete fixtures and/or the faucets therefor, including plated exposed parts for shower baths, but does not include stalls, partitions or curtains sold separately.

Articles or materials for incorporation into bath tubs, basins, lavatories, sinks, laundry tubs and shower baths, are exempt from sales tax under certificate of use, as aforestated.

Closets are defined as being the tank, or bowl, or seat, or set of closet tank fittings or flushometer. The parts of a set of tank fittings or flushometer, when sold separately, however, are taxable.

Pipes and Pipe Fittings are taxable.

CHEESE FOR MALTA

Exports of Canadian cheese to the British island of Malta in the Mediterranean during 1937 (1,400 cwts.) almost doubled in volume compared with 1936. The imports into Malta of Canadian wheat flour also advanced in volume and price, the increase in wheat with diminished supplies being in price only.

EXPORT CLEARANCES OF WHEAT

Overseas export clearances of wheat amounted to 1,382,999 bushels during the week ending July 15, while imports into the United States for consumption and milling in bond were 16,000 bushels. In the previous week 1,486,499 bushels were cleared and 19,000 imported into the United States. During the week of July 16, 1937, overseas clearances totalled 1,902,572 bushels and United States imports 244,000 bushels. Clearances from the port of Montreal totalled 978,911 bushels against 1,215,817 a year ago; Vancouver-New Westminster 376,453 against 62,720; United States ports, 27,635 against 18,540; Three Rivers, nil (376,495); Sorel, nil (229,000).

Overseas export clearances of wheat during the period August 1 to July 16 aggregated 73,970,374 bushels compared with 141,534,608 in the corresponding period last year, while imports into the United States for consumption and milling in bond totalled 2,209,387 bushels against 42,904,397. Totals follow by ports, with 1937 figures in brackets; Montreal, 35,091,807 (46,764,164) bushels; United States ports, 13,670,713 (23,098,662); Vancouver-New Westminster, 9,997,432 (31,959,173); Saint John, 8,712,712 (8,375,898); Sorel, 3,290,062 (14,557,389); Three Rivers, 922,297 (7,013,794); Prince Rupert, 910,939 (562,613); Churchill, 603,982 (4,293,501); Quebec, 496,087 (2,482,572); Halifax, 159,968 (1,855,471); Fort William and Port Arthur, 114,375 (571,371).

QUEBEC FISHERIES

The value of production of the Quebec fisheries in 1937 was $1,892,036, the lowest since 1932 and shows a decrease of $216,368 from the total for 1936. The sea fisheries accounted for a total of $1,308,224 and the inland fisheries $583,812. These values apply to the fish as marketed, whether sold for consumption fresh or canned, cured or otherwise prepared. The most important fisheries in 1937 were the following, in order: cod, $431,557; herring, $281,381; and lobster, $247,755.

FACTS AND FIGURES OF CANADIAN TRADE

Imports of Rubber

Customs returns show that although the imports of raw rubber during May were considerably lower than in the corresponding month last year, a gain was indicated compared with the previous month. The total was 5,700,660 pounds valued at $863,921 in May this year compared with 2,238,834 at $325,759 in the previous month and 9,452,674 at $1,971,270 in May, 1937. The Straits Settlements supplied the bulk at 4,474,050 pounds, followed by the United States with 822,076, Ceylon 336,000 and Liberia 68,534 pounds.

May Imports of Meat

Customs statistics reveal that imports of meat were valued at $96,558 in May compared with $80,522 in the previous month and $118,245 in May, 1937. Canned beef, largely from Argentina and Uruguay, amounted in value to $33,098 compared with $51,023 a year ago. Barrelled pork in brine totalled $26,736 compared with $40,390, all of which came from the United States. A large gain was recorded in the imports of fresh mutton and lamb, the total being 125,339 pounds valued at $15,321 compared with 1,207 at $319 a year ago. The import came largely from New Zealand.

Domestic Exports of Soap

Figures compiled from Customs returns show that Canadian soap was exported in May in larger quantities than in the previous month and also the corresponding month last year, amounting to 2,255,651 pounds valued at $226,811 in the latest month compared with 1,053,561 at $108,893 the month before and 977,544 pounds at $87,682 a year ago. The United Kingdom was by far the largest purchaser, taking 2,165,542 pounds in May this year. Toilet soap accounted for the bulk, totalling 2,204,305 pounds.

Imported Alumina

Alumina, including bauxite ore, was imported in May to the amount of 785,108 cwt. valued at $197,800 compared with 96,553 at $133,811 in the previous month and 259,839 cwt. at $266,682 in May last year. The amount from British Guiana was 718,477 cwt., United States 66,587 and the balance from the United Kingdom.

Imports and Exports of Wire

Total imports of wire in May were valued at $127,830 compared with $97,096 in the previous month and $231,456 in May, 1937. The United Kingdom supplied to the extent of $78,867 and the United States $42,739. Steel wire valued at not less than 2¾ cents per pound for use exclusively in the manufacture of wire rope was imported to the value of $55,383. Domestic exports of wire amounted in value to $74,928 compared with $58,992 the month before and $68,014 a year ago. The United Kingdom was the chief purchaser, with Australia, British South Africa and Newfoundland leading the remaining markets.

Imports of Fresh Vegetables

Fresh vegetables were imported to the value of $971,645 during May compared with $811,292 in April and $957,816 in May, 1937. The import came chiefly from the United States, the total from that country being $833,199. Domestic exports were valued at $106,210 against $70,659 the month before and $87,177 a year ago. In addition, government certified seed potatoes were exported to the value of $20,094 against $19,445 in April and $88,403 in May, 1937.

Imported Vegetable Oils

Vegetable oils were imported to the value of $1,325,788 in May compared with $1,405,937 the month before and $1,694,975 in May last year. Crude peanut oil accounted for more than half, amounting to $693,198 compared with $325 697 in April and $531,047 in May, 1937. Cocoanut oil imports totalled $128,874, cottonseed $97,947, olive $54,168, Chinawood $41,667 and castor oil $26,267. The United Kingdom was the leading contributor with a total of $729,801 followed by the United States at $213,692.

JUNE EXPORTS OF NEWSPRINT PAPER

June exports of newsprint paper amounted to 3,890,414 cwt. valued at $8,441,719 compared with 4,181,388 at $9,135,364 in May and 6,132,911 at $11,401,687 in June, 1937. The United States took 2,969,326 cwt., the United Kingdom 391,162, Australia 378,863, New Zealand 44,532, Argentina 26,878, Eire 17,820, Cuba 16,722 and British South Africa 14,580.

Exports of wood pulp and screenings totalled 714,143 cwt. worth $1,672,126 in June compared with 965,925 valued at $2,469,838 in May and 1,567,647 cwt. appraised at $3,810,638 in June last year. Total pulpwood exports were 190,084 cords valued at $1,784,119 compared with 72,946 at $648,722 in May and 180,499 at $1,551,172 a year ago. The United States was the leading buyer.

EXPORT OF CANADIAN CHEESE

Exports of Canadian cheese amounted in value to $813,604 in June compared with $570,794 in May and $1,043,870 in June, 1937. The total to the United Kingdom was worth $757,592. Trinidad and Tobago $15,459, United States $11,170, Newfoundland $8,202 and Jamaica $6,383.

JUNE EXPORTS OF CATTLE

June export shipments of cattle aggregated 13,638 head valued at $666,105 compared with 30,519 head at $1,370,342 in June, 1937. Of the total in the latest month the United States took 9,746 head and the United Kingdom 3,252. The total included 1,146 head of pure bred cattle for the improvement of stock valued at $105,185, of which the United States took 1,101 head.

EXPORT OF PLANKS AND BOARDS

June exports of Canadian lumber amounted to 166,177,000 feet valued at $3,527,067 compared with 124,957,000 worth $2,637,686 in May and 182,191,000 valued at $4,499,416 in June, 1937. The total to the United Kingdom was 101,538,000 feet and to the United States, 32,981,000. Export shipments of Douglas fir planks and boards were valued at $1,304,782, and of spruce $1,178,954.

FISHERIES OF PRINCE EDWARD ISLAND

The value of output of the fisheries of Prince Edward Island in 1937 was $870,299 compared with $953,029 in 1936. These totals represent the value of the fish as marketed, whether sold for consumption fresh, or canned, cured or otherwise prepared. The lobster fishery is of first importance, the marketed value of the products being $538,792, or 62 per cent of the total. The canned product accounts for nearly the whole of the marketed value of the lobster fishery.

The cod, herring, smelt and oyster fisheries are also of importance in Prince Edward Island, although their combined total marketed value amounts to less than one-half of the value of the lobster fishery. The marketed value of cod amounted to $88,900, herring $66,964, oysters $44,020, smelts $40,856, hake and cusk $33,026, and mackerel $28,958.

CANADA'S FISHERIES EXPORTS GAIN

Canada's export trade in fisheries products during 1937 totalled $28,833,900, exceeding by more than 13 per cent the 1936 total and reaching the highest mark since 1930. Shipments of fish and fish products to the United States were valued at approximately $13,981,000 compared with $12,910,100 in 1936, while sales to Great Britain amounted to $6,680,000, an increase of $928,000. Sales to other countries also increased, amounting to $8,173,000, a gain of almost $1,500,000.

All classes of fisheries products contributed to the gain in the 1937 export business. The sales of canned fish showed an increase of more than $1,400,000 and the sales of fresh and frozen fish exceeded the 1936 mark by a little more than $1,000,000. The value of the exports of dried, smoked and pickled fish increased by $379,000. Shipments of products of the miscellaneous class, fish meal being the most important, were up about $375,000, while the business in fish and whale oils increased by nearly $350,000.

NEWS AND COMMENT

Ottawa.—At the annual meeting of the National Revenue Golf Club, the following officers for the year 1938-39 were elected: Hon Pres.: The Hon. J. L. Ilsley, K.C.; Hon. Vice Pres.: Commissioners H. D. Scully, D. Sim, and C. F. Elliott; President: R. M. Baird; Vice Pres.: L. Kane; House Committee: Miss N. Maloney, Miss M. Black, C. T. Gilchrist; Playing Committee: G. A. Reid, Miss K. Byers, A. Powell and Miss E. Anderson; Trustees: W. F. Falkner, J. H. Hector, R. M. Baird; Sec. Treas.: S. G. Ogilvie.

It was decided to hold the annual competition for The Commissioners' Trophy on September 2, 1938, over the course of the Ottawa Hunt and Golf Club. At the meeting on May 26, 1938, the entry fee for the golf was set at $1.25. The annual dinner will be held on the evening of September 2, to which all members and their friends or guests are invited; tickets $1 each.

This year, printed entry forms are available and may be obtained from the Secretary Treasurer, S. G. Ogilvie, Connaught Building, Ottawa, or from members of the Playing Committee.

Ladies of the Customs, Excise and Income Tax Divisions competing for The Commissioners' Trophy, in addition to completing the entry form for the competition, are requested to obtain and complete the entry form for "The Jackson Shield." The lady's net score in the competition for The Commissioners' Trophy, for selected nine holes, shall constitute the score to decide the lady of the Customs, Excise and Income Tax Divisions winning The Jackson Shield, which may be held for one year. A suitable memento will be presented to the winner.

The Trustees for The Jackson Trophy, Misses Edith Strachan (Income Tax), and Eva Marjerrison (Customs), or A. F. MacMillan (Excise), would be pleased to give any information necessary in connection with The Jackson Shield competition.

A large entry list is expected and a special invitation is extended to Officers at the various Ports or Outports who will be in Ottawa on September 2.

Play in the Nauman Cup competition, for members of the Excise Division, commenced on June 25 but, due to heavy rain, the competition was postponed. S. G. Ogilvie was the winner, with gross 83, net 63. Miss M. Black won the ladies' competition for the first nine holes, with a gross 57. G. A. Powell and J. H. Hector tied 86 for low gross, and the winner of this prize, as well as for the hidden holes, has not yet been determined.

Vancouver, B.C. — The Customs-Excise staff of this port held a dinner in honour of Mr. Andrew Carmichael who took over recently the position of Collector. Mr. George Ross, port cashier, presided and referred to the appointment of Mr. Carmichael and how he had already drawn the staff together to a state of general good feeling and co-operation. In replying Mr. Carmichael asked every officer to enjoy his work, as that was the only way to effect efficiency and good fellowship. Mr. Carmichael was introduced by Mr. D. Birmingham, Surveyor and recently Acting Collector, who congratulated Mr. Carmichael on his appointment and wished him long life and happiness in his new position.

Cornwall, Ont.—George D. Gillie, of the Customs-Excise staff at this port, assumed command of the Stormont, Dundas and Glengarry Highlanders when that unit went into camp at Barriefield recently. He was promoted to rank of Lieutenant-Colonel succeeding Lt.-Colonel G. Neill Phillips as Officer Commanding.

HALIFAX.—The shipping report for the port of Halifax, June, 1938, shows that 244 vessels, net registered tonnage 178,028, reported inward, and 251 vessels, net registered tonnage 180,282, reported outward. This compares with 226 vessels, net registered tonnage 194,377, inward, and 237 vessels, net registered tonnage 201,488, outward, reported during June last year. Cargo tonnage handled totalled inward 67,225, a decrease of 69,394, outward 56,468, a decrease of 8,372, while passengers landed numbered 432, decrease 5, passengers embarked 441, increase 89.

During the six-month period, January-June, vessels inward numbered 1,502, decrease compared with the same period last year, 20, net registered tonnage 2,126,421, decrease 96,411; vessels outward 1,512, decrease 28, net registered tonnage 2,152,547, decrease 98,733; cargo tonnage inward 560,429, decrease 77,789, outward 492,179, decrease 80,324; passengers landed 5,923, increase 678, embarked 3,660, decrease 4.

MONTREAL.—Two hundred and sixteen aeroplanes, carrying in all 698 passengers, were cleared through the Customs Air Harbour, St. Hubert, Quebec, during the month of June. This was an increase of 58 planes and 82 passengers compared with June, 1937. Other business showed corresponding increases. Following is a summary covering June, 1938:—

Aeroplanes inward 110, increase 33, outward 106, increase 25; passengers inward 296, increase 23, outward 400, increase 59; pieces of baggage inward 370, increase 60, outward 476, increase 71; express parcels inward 65, increase 28, outward 22, increase 1; bags of mail inward 558, increase 130, weight 8,201 pounds, increase 1,188, outward 421, increase 139, weight 7,078 pounds, increase 3,443. The value of imports was $5,799 compared with $2,815. Flights cancelled owing to weather conditions numbered inward 1, outward 1. This compares with inward 3, outward 3, cancelled in June last year. Tourist permits issued totalled 7, an increase of 5.

MONTREAL.—Collections at the Customs express branch, Montreal, during June amounted to $158,116. This shows a drop of $7,694 compared with June last year. Packages received numbered 18,152, an increase of 1,613, while entries totalled 2,310, a decrease of 284. Postal branch collections amounted to $62,438, decrease $8,123. Parcels received totalled 20,813, decrease 2,850, parcels cleared 20,351, decrease 2,703, entries 1,731, decrease 427.

TORONTO.—The Customs postal branch, Toronto, transacted more business during June this year than last. The number of packages received was 30,630, increase 1,140, packages delivered 29,705, increase 2,317, entries 2,667, increase 80. Collections amounted to $61,720, a drop of $4,199. Totals for the express branch were as follows: packages received 19,356, decrease 10,203, entries 3,674, increase 195, collections $151,400, decrease $50,804.

Forty-nine aeroplanes inward and outward, carrying in all 46 passengers, were cleared through the Customs Air Harbour during June. Of these 31 were United States planes, carrying a total of 24 passengers, and 18 were Canadian planes, carrying 22 passengers. During June, 1937, a total of 41 aeroplanes reported, carrying in all 64 passengers.

VANCOUVER, B.C.—Four hundred and thirty-seven aeroplanes, inward 220, outward 217, reported through the Vancouver Municipal Airport during the three months' period from April 1 to June 30, 1938. Passengers inward numbered 619, pieces of baggage 676, express parcels 207, bags of mail 277, weighing 5,625 pounds. Bags of mail outward totalled 337, weight 9,718 pounds.

WHEAT AREA

In British Empire countries the wheat area (provisionally estimated at 78,070,000 acres for 1937-38) accounts for nearly one-quarter of the world total.

CANADIAN HONEY

Of the 45 countries supplying honey to the British market in 1937, Canada again held first place, with slightly more than 22 per cent of the total imports which amounted to 89,722 cwts. Of this amount Canada supplied 19,984 cwts.

QUESTION BOX AND LETTER BAG

The following questions have been received, and the answers are supplied by A. C. Williams, Chief Dominion Appraiser:—

1. What is the meaning of the term " Nett net " sometimes noted on invoices of baled cotton piece goods shipped from some European countries? The following example is from an Italian invoice:—

Bale 2,699, 351·80 metres
Gross W. 176 kilos.
Net 172 "
Nett net 169 " "

Answer.—When the three terms gross weight, net weight and nett net weight are used, net means the weight less the exterior packing while nett net means the weight less the exterior and interior packing or in other words the actual weight of the goods.

2. What is the differentiation as to size, etc., of the three items, nets, nettings and bobinet mentioned in tariff item 565?

Answer.—The terms, nets, nettings and bobinet as mentioned in item 565 are used to cover fabrics produced by inter-twisting threads so as to form open meshes, but not including woven or knitted fabrics. Ordinary bobinet is an unfigured, plain, open mesh fabric with hexagonal interstices, uniform in size throughout, and is a machine-made imitation of the net made by hand and used in Belgium in the 18th century. It resembles exactly the net made by hand on the lace pillow, hence the name " bobinet." Net, sometimes used as a synonym for netting, is correctly, a particular length of netting.

Regarding Gifts

C. M. Valentine, Customs Officer at Pigeon River, Ontario, writes:—

The book of Instructions for Port Officers, E. 7, paragraph one, states returning Canadians are permitted to bring in gifts for friends under Tariff Item 703*b*. Does the $5 value specified in 690A (non-residents) apply when accepting E. 24 declarations from residents? Opinions differ in the above connection.

Editor's Note:—There is no limitation of value on gifts permitted entry under 703*b* other than that contained in the item. The two items are separate and distinct.

JUST AMONG OURSELVES

JULY-AUGUST

ADDITIONS

Nova Scotia

Halifax: R. M. Grant, Clerk, Grade 1.

New Brunswick

St. Stephen (Upper Mills): K. G. Lister, Customs Excise Enforcement Officer.

Woodstock (Brown Road): F. H. Burke, Customs Excise Enforcement Officer.

Quebec

Huntingdon: R. W. Daniel, Customs Excise Examiner.

Lacolle: J. R. A. Prudhomme, Customs Excise Examiner.

Montreal: D. N. H. MacDonald, Clerk, Grade 1; L. Mercier, Office Boy.

Quebec: M. J. M. Laliberte, Stenographer, Grade 1.

Ontario

Guelph: L. J. Moore, Customs Excise Clerk; W. J. Simpson, Customs Excise Examiner.

Oshawa: H. J. Woods, Customs Excise Examiner.

Windsor: G. Schwartzentruber, Customs Excise Examiner.

Alberta

Lethbridge: H. M. Snow, Customs Excise Clerk.

British Columbia

Victoria: Charles Brydges, Customs Truckman.

Audit

Montreal: L. Tardif, Stenographer, Grade 1.

Administrative

J. J. B. Blais, General Repairman; L. E. McLeod, Typist, Grade 1.

DEDUCTIONS

Nova Scotia

Amherst: W. G. Fraser, Customs Excise Examiner (Retired).

North Sydney: David Edwards, Customs Excise Clerk (Deceased).

New Brunswick

Saint John: W. T. Lanyon, Customs Excise Examiner (Retired).

Quebec

Montreal: G. E. V. Thurber, Special Exciseman, Grade 1 (Retired).

Sherbrooke (Hereford Road): J. E. Boisclair, Customs Excise Enforcement Officer (Retired).

Ontario

St. Thomas: G. Whitworth, Customs Excise Examiner (Retired).

Walkerville: G. B. Lodge, Customs Excise Examiner (Retired).

Windsor: P. M. A. Armaly, Customs Excise Examiner (Deceased).

Alberta

Edmonton: William Neale, Senior Customs Excise Clerk (Retired).

Investigation—Drawbacks

Hamilton: V. F. Doyle, Stenographer Grade 1 (Services terminated).

Administrative

Doris Booth, Stenographer Grade 1 (Resigned).

PROMOTIONS

Nova Scotia

Halifax: Roy Vail from Customs Excise Cashier to Computing Clerk.

Liverpool: G. W. Freeman from Customs Excise Examiner (Limited Service) to Customs Excise Examiner. H. E. Sawyer from Collector of Customs and Excise (Limited Service) to Collector of Customs and Excise, Grade 1.

Quebec

Montreal: M. A. Gingras from Customs Excise Clerk to Express and Postal Computing Clerk. J. P. Faucher from Customs Excise Examiner to Special Exciseman, Grade 1.

Ontario

Belleville: B. F. Maidens from Customs Excise Examiner to Assistant Customs Appraiser.

Bowmanville: E. S. Ferguson from Customs Excise Examiner to Collector of Customs and Excise. Grade 1.

Fort Erie: F. W. Dunn from Senior Customs Excise Clerk to Assistant Customs Appraiser.

Toronto: A. MacKinnon from Customs Truckman to Customs Excise Clerk.

Toronto: H. Wilson from Customs Excise Clerk to Cashier and Computing Clerk.

Administrative

D. T. Faulkner, from Clerk Grade 2 to Clerk Grade 3.

TRANSFERS

Quebec

J. O. Champagne from Customs Excise Examiner, Montreal (Berthierville) to Customs Excise Examiner, Montreal; M. J. J. L. Denis from Special Exciseman, Grade 2, Montreal, to Special Exciseman, Grade 2, Montreal (Berthierville).

CATTLE EXPORTED

From January 1 to June 16, 1938, the number of Canadian cattle exported to the British Isles was 19,092 head, compared with 3,273 head for the corresponding period of 1937.

CANADIAN POTATOES TO UNITED STATES

Preliminary figures issued by the Commissioner of Customs at Washington, D.C., U.S.A., on imports of Canadian Irish seed potatoes into the United States under the quota provisions of the Canadian Trade Agreement during the period December 1, 1937, to May 28, 1938, give the total as 510,571 bushels. This represents 68·1 per cent of the number of Canadian potatoes allowed entry into the United States during the twelve months.

EGGS FOR BRITAIN

Since the commencement of the export movement of fresh eggs from Canada to Great Britain early in April this year, the total number of fresh eggs exported up to June 30 was 12,182 cases.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JULY 1937 AND 1938

—	1937	1938	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	8,386,626 91	7,221,949 70		
Less Refunds and Drawbacks	777,464 88	670,644 32		
Net	7,609,162 03	6,551,305 38	....	1,057,856 65
Excise Taxes	16,547,053 12	15,342,698 19		
Less Refunds and Drawbacks	283,657 48	210,192 58		
Net	16,263,395 64	15,132,505 61	....	1,130,890 03
Excise Duties	4,904,182 64	4,914,154 02		
Less Refunds and Drawbacks	42,013 77	21,912 52		
Net	4,862,168 87	4,892,241 50	30,072 63	....
Sundry Collections	95,394 75	79,179 27		
Less Refunds and Drawbacks	45 20	3 00		
Net	95,349 55	79,176 27	....	16,173 28
Net Totals	28,830,076 09	26,655,228 76	30,072 63	2,204,919 96
Net Decrease	....	....	....	2,174,847 33

TOTALS FOR FOUR MONTHS

—	1937-38	1938-39	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	34,112,683 78	30,206,484 81		
Less Refunds and Drawbacks	2,961,131 25	3,479,454 67		
Net	31,151,552 53	26,727,030 14	....	4,424,522 39
Excise Taxes	54,266,610 26	50,780,290 71		
Less Refunds and Drawbacks	1,170,623 50	1,232,510 21		
Net	53,095,986 76	49,547,780 50	....	3,548,206 26
Excise Duties	18,124,369 56	18,117,723 14		
Less Refunds and Drawbacks	237,694 59	210,456 05		
Net	17,886,674 97	17,907,267 09	20,592 12	....
Sundry Collections	263,460 85	237,675 80		
Less Refunds	82 70	175 39		
Net	263,378 15	237,500 41	....	25,877 74
Net Totals	102,397,592 41	94,419,578 14	20,592 12	7,998,606 39
Net Decrease	....	....	....	7,978,014 87

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JULY 1937 AND JULY 1938

—	July, 1937	July, 1938	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	4,716,728 03	4,648,705 46	....	68,022 57

TOTAL FOR FOUR MONTHS

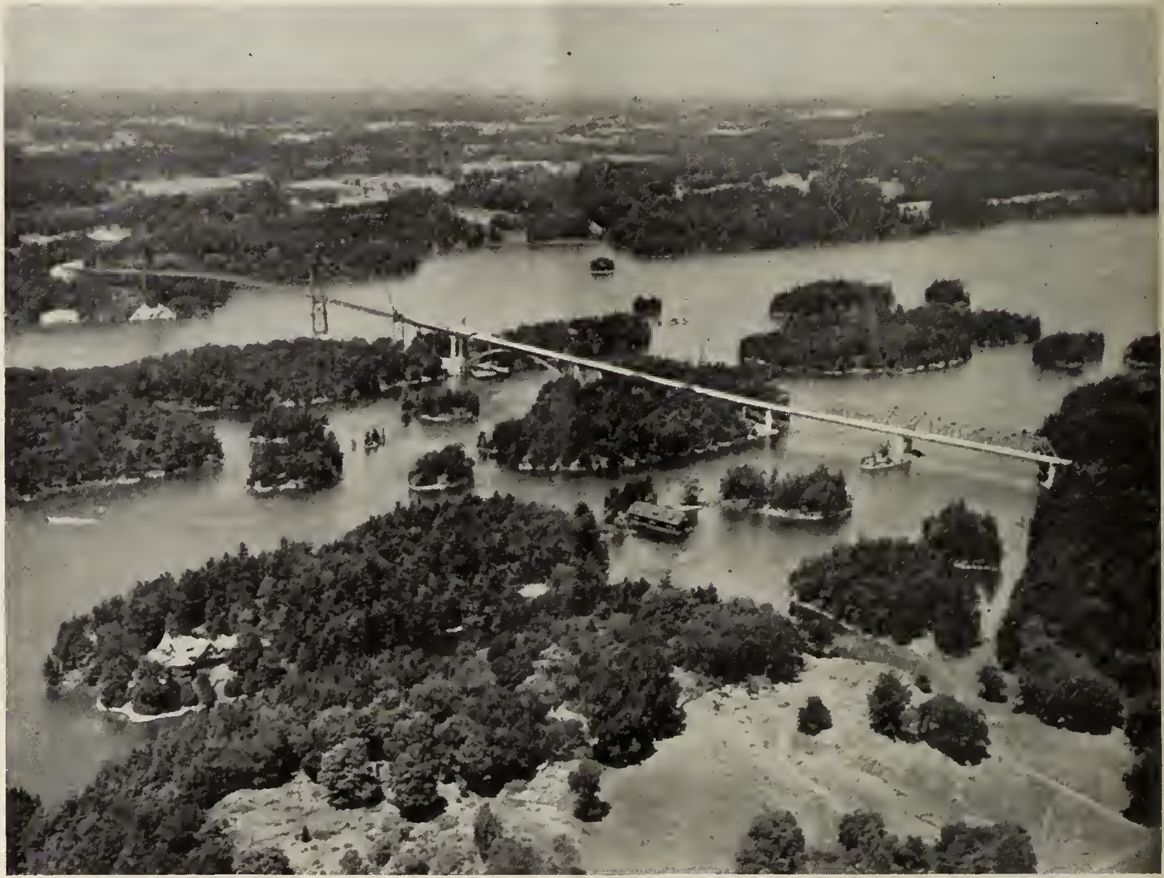
—	1937-38	1938-39	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	86,455,387 56	106,170,181 92	19,714,794 36	....

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN EXPORT TRADE DURING THE MONTH OF JULY AND THE FOUR MONTHS ENDED JULY, 1937 AND 1938

—	July, 1937		July, 1938	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)........	....	99,157,775	....	66,915,722
Total Exports (Foreign Produce)..........	....	984,621	....	11,804,077
Principal Items of Exports—				
Wheat.......................... Bush.	8,602,689	12,291,291	7,248,115	7,455,209
Wheat flour..................... Brls.	334,964	1,985,590	282,985	1,375,186
Fish........................... Cwt.	220,284	2,492,341	208,101	2,113,495
Furs........................... $	....	1,020,600	....	659,309
Meats.......................... Cwt.	245,483	3,496,767	158,662	2,861,496
Cheese......................... Cwt.	150,712	2,256,239	116,949	1,693,307
Planks and boards...............M ft.	171,241	4,319,247	165,910	3,454,427
Wood pulp...................... Cwt.	1,443,302	3,630,824	748,024	1,867,581
Newsprint...................... Cwt.	6,103,263	11,234,434	4,016,732	8,732,502
Automobiles and parts............ $	....	3,030,251	....	1,875,063
Copper, partially manufactured... Cwt.	440,131	5,959,019	474,977	3,986,009
Nickel, unmanufactured.......... $	....	4,672,131	....	3,492,643

—	Four months ended July, 1937		Four months ended July, 1938	
	Quantity	Value	Quantity	Value
		$	$	$
Total Exports (Canadian Produce)	....	382,117,093	....	252,595,917
Total Exports (Foreign Produce)..........	....	5,834,039	....	33,476,098
Principal Items of Exports—				
Wheat.......................... Bush.	32,427,067	43,273,761	19,511,739	20,883,549
Wheat flour..................... Brls.	1,359,549	8,133,815	1,064,317	5,610,697
Fish........................... Cwt.	820,772	7,642,431	667,420	6,867,855
Furs........................... $	....	4,047,443	....	2,170,870
Meats.......................... Cwt.	975,563	14,663,683	718,985	12,262,576
Cheese......................... Cwt.	250,712	3,766,785	225,182	3,330,759
Planks and boards...............M ft.	607,269	15,121,674	548,022	11,495,201
Wood pulp...................... Cwt.	5,811,920	13,941,403	3,079,885	7,822,562
Newsprint...................... Cwt.	23,186,502	42,586,657	15,823,066	34,280,481
Automobiles and parts............ $	....	10,070,865	....	8,438,400
Copper, partially manufactured... Cwt.	1,406,975	19,705,054	1,882,848	16,792,500
Nickel, unmanufactured.......... $	....	18,692,592	....	12,766,742

A NEW FRIENDLY LINK



THE Canadian spans of the Thousand Islands Bridge between Ivy Lea, Ontario, and Collins Landing, New York. The structure is to be opened officially by the Prime Minister of Canada and the President of the United States about the middle of August. The structure forms a new and scenic link between the two countries. The *Editor* is indebted to W. Grant Mitchell, Executive Secretary of the Thousand Islands Bridge Authority, for the photograph.

The National Revenue Review

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Department of National Revenue

Minister of National Revenue
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Private Secretary, MISS A. L. WICKWIRE, M.A.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, L. F. JACKSON.
Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, P. L. YOUNG.

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J. Sydney Roe, Editor

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Completes its Eleventh Year

WITH this number the REVIEW completes its eleventh year of continuous monthly publication. It has developed into a friendly medium for the communication of information regarding the activities of the three divisions of the Department, and is widely quoted by the press. To officers of National Revenue throughout Canada the *Editor* extends his thanks for their co-operation in its preparation, and bespeaks a continuance of this valued and appreciated service.

Regarding Double Taxation

DOUBLE taxation is a thing that should be avoided so far as possible between nations, not only because double taxation in itself should be eliminated but it is an incentive to fiscal fraud by those bearing the double burden.

With a view to avoiding double taxation as between France and Canada, Dr. W. C. Clark, Deputy Minister of Finance, and C. F. Elliott, K.C., Commissioner of Income Tax, discussed the possibilities of its elimination with the French authorities in Paris during the past summer.

Their activities were substantially exploratory, no definite conclusions were made. Favourable exchange of views, however, were followed by a closing State Dinner to the Canadian representatives at which the Canadian Minister, the Honourable Philippe Roy, responded to the complimentary views expressed by the Secretary General of France.

The question of double taxation no doubt will be further favourably developed in due course.

Promoted

IN the reorganization of the Customs Appraisers Division at headquarters, which is now proceeding, five officers of long service and recognized ability have been promoted. They are W. B. Armstrong, Gordon Urquhart, R. A. Fairbairn and L. A. Younger, reclassified as Dominion Customs Appraisers, Grade 4, and A. W. Brown, who has been appointed to the new position of Assistant Chief Dominion Custom Appraiser. These officers are well and favourably known throughout the service and their merited promotions are well received.

Changes in List of Customs-Excise Ports

Lansdowne, Ont., established as a port and warehousing port, effective 15th August, 1938.

Port Morien, N.S., a postal collecting station under the survey of the port of Sydney, N.S., closed from the 1st August, 1938.

Over the New Bridge

THE volume of travel over the new Thousand Islands bridge between Ivy Lea, Ontario, and Collins Landing, New York, has been quite heavy. The bridge was opened officially by the Prime Minister of Canada and the President of the United States, with colourful ceremonies on August 18. The following day, August 19, the new structure began to handle tourist travel. Ten thousand, six hundred and four automobiles crossed during the three-day period, August 19 to 21. This was a daily average of 3,535. During the two following days, August 22 and 23, the average was approximately 1,800. For the present the Customs staff on the Canadian side has been drawn from other border ports on the St. Lawrence, and the *Editor* is pleased to record the fact that many expressions of appreciation have been received of the way in which incoming and outgoing tourists were handled. Courteous and expeditious service is being rendered by the temporary Customs staff at this new neighbourly link between the two countries.

From Far Off China

TOURIST automobiles hailing from China are not daily occurrences at any Canadian port of entry. Consequently, E. J. Struthers, Collector, states, that when two women tourists from Shanghai entered their car recently through Rock Island, Quebec, it aroused great interest. The visitors had covered nine thousand or so miles by sea and land in order to visit relatives in the United States. Another car entered recently through this port was from Cuba. Altogether it has been a busy season. While United States automobile tourist traffic has declined, the volume of Canadian travel outward increased about ten per cent.

During July, 6,745 United States cars were entered through Rock Island under 60-day touring permits. The largest number for any one state came from Vermont, totalling 2,141. Other states well represented were: Massachusetts 1,358, New York 842, New Hampshire 748, Connecticut 573, New Jersey 284, Rhode Island 196, Maine 158, Pennsylvania 149.

Defrauding the Revenue

SOME months ago the Department of National Revenue observed that the number of refund claims for goods short-landed from shipments arriving at Montreal was increasing greatly in volume and value. The Chief Inspector, J. C. A. Bordeleau, was directed to make inquiries and as a result of an investigation conducted by Inspector Savard of the Undervaluation unit, the Department issued warrants for the arrest of a number of persons alleged to have been engaged in the theft of goods from the ships or in the Sufferance warehouses and also a number of persons who, it is alleged, acted as receivers and distributors of these goods. Steps have been taken to prevent a recurrence of the practices that had developed and from which it is evident that an extensive system for defrauding the revenue was being built up.

The shipping companies are also interested as they had to pay claims for the values of the goods to the owners. The co-operation of the shipping companies and the railway companies has been fully extended in this investigation.

So far the investigation has not revealed that any officers of the Department were guilty of theft or receiving.

Brought in Duty Free

DUTIABLE goods to the value of $2,815,005 were brought into Canada during the four-month period from April 1 to July 31, 1938, by returning Canadians, duty free under the one hundred dollars exemption clause provided in the Customs Tariff. Of this amount $2,625,666 worth of goods came from the United States alone, the remainder, $189,339, coming from all other countries. Clothing, the principal item imported, amounted in value to $1,435,456 from all countries, including $1,339,559 from the United States. Next in value were boots and shoes totalling $303,173, with $295,858 coming from across the line. Then followed furniture and household appliances valued at $279,204, of which $268,243 was from the United States, radios $182,494, of which $181,965 was from the States. Two other items listed were automobile tires and tubes totalling $42,336, with $42,298 from the States, and automobile accessories totalling $24,862, with $24,819 from across the border. Under the heading Miscellaneous Commodities goods to the value of $547,480 were brought in, and of this amount $472,924 came from the United States.

During the month of July exempted traveller's baggage was valued at $701,691. This compares with $570,279 brought in during July last year. Of these totals goods from the United States were valued at $631,542 and $474,695 respectively. Totals in detail for July, showing values brought in from all countries, with totals from the States in brackets, were: clothing $317,951 ($284,690), furniture and household appliances $79,175 ($75,387), boots and shoes $67,519 ($64,754), radios $57,439 ($57,248), automobile tires and tubes $14,338 ($14,338), automobile accessories $8,598 ($8,597), miscellaneous commodities $156,671 ($126,528).

Departmental Rulings

KNITTED Wool Bootees, per samples submitted, having formed soles of knitted material attached to the uppers thereof, until otherwise determined, are dutiable as "knitted goods, n.o.p.," under tariff item 568, rather than as "socks and stockings" under tariff item 568a.

Embossed Paper, as formerly classified under tariff item 199, until otherwise determined is held to be dutiable as follows when imported in square or oblong sheets or in rolls,—

(*a*) Embossed but not coated under tariff item 197;

(*b*) Coated and embossed under tariff item 198.

Power Milk Bottle Washers, per photographs, for dairying purposes, are dutiable under tariff item 427c.

These machines are of a class or kind made in Canada and, therefore, are subject to the provisions of Section 6 of the Customs Tariff.

Twisted Galvanized Clothes Line Wire, of iron or steel, per sample, is dutiable under tariff item 401 (b).

Ex-Cell-O Diamond Boring Machine, per photograph, manufactured by the Ex-Cell-O Corporation, Detroit, Mich., used in the production of connecting rods, is of a class or kind not made in Canada, and, accordingly, is dutiable at 20 per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

"Boyar-Schultz" Profile Grinder No. 1, per descriptive illustration, manufactured by Boyar-Schultz Corporation, Chicago, Ill., a portable electric high speed profile grinder, is of a class or kind not made in Canada and, accordingly, is dutiable at 20 per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

"Hobart" Electric Welding Apparatus, per illustrations, not including electric motors, to be used in the repair and maintenance of well drilling apparatus, is dutiable under tariff item 446g.

Sisal Padding, composed of sisal fibre which, after being formed into bats or batting, has been flocked in a needle-pricking loom, with or without a backing of jute, is dutiable under tariff item 548.

Preserved Minnows, being common minnows, prepared in a salt brine and formalin solution, which are used as bait when fishing, are dutiable under tariff item 133.

"Dionne Quintuplets Play Mother Goose," a juvenile publication, is dutiable under tariff item 171.

Fur Strips, in narrow widths, made from small pieces of dressed rabbit skins sewn together are not admissible under tariff item 603, but are dutiable under tariff item 625.

Tariff Change by Order in Council

BY Order in Council (P.C. 1804), dated the 26th July, 1938, passed under the authority of Section 284, paragraphs (*k*) and (*m*) of the Customs Act, it is ordered that:—

The undermentioned product when imported for the purpose specified be accorded for the period named the tariff treatment hereunder indicated:—

Trucks of welded design with tubular frame, cast steel cross members, rubber mountings and rubber inserted wheels, of a class or kind not made in Canada, for use in the construction of street railway cars, not to include electric motors or magnetic track brakes; complete parts of the foregoing:—

From August 1, 1938, to September 30, 1938:

British Preferential Tariff	Intermediate Tariff	General Tariff
Free	Free	35 p.c.

(to be designated as Tariff item 828).

"Made in Canada" Rulings

THE following ruling transferring goods from the category of " a class or kind not made in Canada " to that of " a class or kind made or produced in Canada " is issued in accordance with the Government's undertaking to give " adequate notice " to parties concerned, and is to be effective three weeks from the date hereof, viz. July 30, 1938:—

" Soaker Type Milk Bottle Washers are of a class or kind made in Canada."

Marking of Imported Goods

REFERRING to Memorandum Series D No. 1, Collectors are advised that by Order in Council P.C. 1103, passed on the 26th July, 1938, the following descriptions or classes of goods were added to the list of articles required to be marked with an indication of the country of origin on importation into Canada, under Section 16 of the Customs Tariff.

2. Writing, marking or drawing pencils of all kinds, pen holders of wood, and fountain pens.

4. Rubber gloves and work gloves of woven fabric.

18. Bicycle saddles, air pumps, bells, pedals and lamps.

19. Toilet or dressing combs and fancy combs (not being jewelry) of all kinds, other than those made wholly of animal ivory, or of bone or of metal.

20. Ladies' purses, in the form of handbags, not including bags made of beads, metal mesh or of a similar nature.

21. Artists' brushes.

22. Sewing, crochet, knitting, darning and embroidery threads, spooled or packages.

23. Dolls and toys of all kinds, and games such as are commonly used in private households.

24. Incandescent gas mantles for use on gasoline or kerosene pressure lamps and lanterns.

25. Boot, shoe and stay laces of any material and woven or braided fabrics not exceeding 12 inches in width.

26. Slide, hookless or zipper fasteners.

By the same Order the following Orders in Council, the provisions of which are continued in amended form, were cancelled, viz:—

P.C. 1938, of the 21st September, 1922, relating to wooden or fibre lead pencils; P.C. 258/1069, of the 24th June, 1929, relating to rubber gloves; and P.C. 2886, of the 12th November, 1936, relating to bicycle saddles.

Regulations 1.—In order that sufficient opportunity may be afforded to shippers, importers and the trade generally to effect necessary adjustments towards proper compliance with the requirements of the Order in Council, goods of the classes and kinds referred to in the order, not hitherto required to be marked, may be admitted as heretofore until 1st November, 1938.

2. Blind embossed or die stamped indications of the country of origin will be accepted as satisfactory in respect of all descriptions or classes of imported goods, which are required to be marked, provided the marking otherwise complies with the requirements, particularly as to legibility, location, permanence and wording.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of July, 1937, and July, 1938:—

July, 1938, spirits potable, $741,040; July, 1937, $650,409. July, 1938, spirits, non potable, $49,539; July, 1937, $49,198. July, 1938, validation fee, $38,036; July, 1937, $61.211. July, 1938, malt, $905,175; July, 1937, $884,543. July, 1938, beer, $35.212; July, 1937, $33.502. July, 1938, malt syrup, $12,856; July, 1937, $14,143. July, 1938, cigars. $29,127; July, 1937, $31,943. July, 1938, cigarettes, $2,554,886; July, 1937, $2.617,409. July, 1938, manufactured tobacco, $441,686; July, 1937, $455,666. July, 1938, licences, $205; July, 1937, $155. July, 1938, total, $4,807.765; July, 1937, $4,798,183.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of July, 1937, and July, 1938:—

July, 1938, tobacco, cut, 1,857,916 pounds; July, 1937, 1,896,166 pounds. July, 1938, tobacco, plug, 277,311 pounds; July. 1937, 316.809 pounds. July, 1938, snuff, 70,297 pounds; July, 1937, 65,289 pounds. July, 1938, cigarettes, number 638.702.995; July, 1937, 654.327,475. July, 1938, cigars, number 9,835,711; July, 1937, 10,765,765. July, 1938, foreign leaf tobacco, 410,620 pounds; July, 1937, 559,091 pounds.

Old Time Departmental Instructions

TRAVELLING expenses were provided for Customs and Excise officers during the early days after Confederation but on a different scale from those of to-day. Two interesting old documents dealing with this subject have been received by the *Editor* recently. They are headed Inland Revenue Department, Ottawa. The older document, signed by Thomas Worthington, Commissioner, is dated 20th April, 1869, and reads in part:—

The heavy charges to which this Department has been subjected for travelling expenses on the part of the officers of Inland Revenue in the discharge of their duties, make it necessary that the following particulars should be strictly observed.

1st—All journeys under four miles shall be deemed *walking distances*, for which no allowance will be made.

2nd—An allowance of $1.50 per diem will be made for the hire of a saddle horse, for the time necessarily occupied, when the journey cannot be performed either by railway or steamer.

3rd—When the journey is performed by railway or steamer, then the actual fare both going and returning will be the sum allowed.

4th—An allowance of $1.50 per diem will be made for personal expenses, when boarding out the full day—for half of the day 75 cents.

5th—All unnecessary travelling to be strictly avoided, and the District Inspectors are charged to see that this is attended to.

Three years later new and more detailed orders dealing with outside officers and their families, were issued. These, dated May 31, 1872, were signed to A. Brunel, Commissioner, and read as follows:—

As there appears to be some uncertainty as to the manner in which the expenses of outside officers of this Department, removed from one place to another, on duty, are to be dealt with, I beg to inform you that the following rules are to govern the auditing of such accounts:—

1st. In the case of officers without families, they are to receive the actual necessary expenses of their journey to the place to which they are removed, and a sum not exceeding the cost of one week's board at the ordinary rate charged at respectable boarding houses at the place at which they are stationed. All other expenses are to be borne by themselves. Should they be recalled, the necessary expenses of the return journey are to be allowed.

2nd. When officers having families are required to remove from home on temporary duty, their necessary travelling expenses and the full amount of their board while on such temporary duty, at the ordinary rate charged at the place at which they may be stationed, are to be allowed.

3rd. When officers having families are notified that they are required to make a change of residence, without promotion, the necessary expenses of removing themselves, their families, and their furniture, together with one week's board for themselves and the members of their families, at the ordinary rate charged at the place to which they are removed, are to be allowed.

4th. When officers without families are removed on promotion, no travelling expenses are to be allowed.

5th. When officers having families are removed on promotion, the allowance of travelling expenses will be submitted to the Department, to be specially dealt with as the circumstances of the case may require.

A Story About Franking

IN November, 1875, A. Brunel, Commissioner, Inland Revenue Department, Ottawa, notified Collectors by circular that they were required to pay full postage on all official correspondence, the franking system evidently not having yet come into force. The circular reads:—

> A large number of letters are being sent here from the Dead Letter Office containing official correspondence between Collectors and other officers of the outside service of this Department. There appears to be an impression that, by cutting open the ends of the envelopes and writing "no correspondence" over the address, a one cent stamp is sufficient. This is entirely useless because the matter contained is correspondence in the strictest sense of the word, and, although partly printed, the essential part is written. You will, therefore, discontinue the practice in future and put a sufficient number of stamps on to cover the postage.

The history of franking (from the French franc) is interesting. The English House of Commons claimed this privilege as far back as 1660, demanding that all letters addressed to or sent by members during the session should be carried free. The clause embodying this claim was struck out by the Lords, who allowed, however, free carriage of all letters to and from the King and the great officers of state, and also the single inland letters of the members of that present parliament during that session only. This privilege was continued, however, unofficially until 1764 when it was made legal. Each peer and member of the House of Commons was allowed to send free ten letters a day, not exceeding an ounce in weight, to any part of the United Kingdom, and to receive 15. Abuses soon crept in. Members began sending and receiving letters for friends, the signature of the peer or M.P. in the corner of the envelope being all that was needed to ensure delivery. In 1837 the scandal had become so great that more strict regulations came into force. The franker had to write the full address, to which he had to add his name, the post-town and the date; the letter had to be posted on the day written or the following day at the latest, and in a post-town not more than 20 miles from the place where the peer or M.P. was then living. On January 10, 1840, parliamentary franking in the United Kingdom was abolished on the introduction of the uniform penny rate.

Franking privileges in Canada were officially set forth by Order in Council, February 25, 1892. Each department was supplied with a franking stamp, a facsimile of the signature of the deputy head to be affixed upon official correspondence only. When the envelope bears a printed official address the name of the deputy head may be printed thereon. Also in addition to the printed stamp or printed signature the head of the Department, his private secretary and the deputy head may frank by a written signature or initials. After March 15, 1892, no private correspondence was permitted to be franked.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the months April to August inclusive, of the Fiscal Years 1937-1938 and 1938-1939. (Decrease marked *).

Districts	1937-38	1938-39	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	581,013 11	351,781 01	*229,232 10
Halifax	1,293,843 82	1.751,484 15	457,640 33
Saint John....	864,740 22	1,345,614 87	480,874 65
Quebec........	1,093,399 67	1,280,224 97	186,825 30
Montreal......	24,460,515 01	29,439,538 82	4,979,023 81
Ottawa.......	5,122,730 30	5,807,138 34	684,408 04
Kingston......	229,609 85	250,260 35	20,650 50
Belleville.....	542,843 55	545,198 47	2,354 92
Toronto.......	31,782,489 32	39,354,651 89	7,572,162 57
Hamilton.....	5,606,994 09	7,160,875 90	1,553,881 81
London.......	8,808,861 66	10,124,443 33	1,315,581 67
Fort William..	253,789 54	400,473 69	146,684 15
Winnipeg......	2,238,148 97	3,217,259 47	979,110 50
Regina........	244,973 39	261,642 74	16,669 35
Saskatoon.....	168,922 06	138,989 08	*29,932 98
Calgary.......	1,003,718 28	1,277,031 60	273,313 32
Edmonton....	368,510 44	421,074 57	52,564 13
Vancouver....	6,013,520 72	8,379,559 33	2,366,038 61
Yukon........	25,142 61	43,640 91	18,498 30
Total.....	90,703,766 61	111,550,883 49	20,847,116 88

HERE AND THERE

This photograph of the Canadian spans of the New Thousand Islands bridge was taken recently at Ivy Lea by H. R. Munroe of the Headquarters staff. The bridge is proving popular from the start.

On a recent visit the *Editor* made to the Peace Bridge at Fort Erie he was informed that during the latter part of July, when seven and eight lanes of incoming automobile traffic were in operation and officers in the Customs examining yard were busily engaged in the examination of baggage, an incident occurred which, for several moments, threatened to disrupt the proceedings. One of the tourists, whose car was parked in the Customs yard, had been observing the method of examination by officers, and making inquiries of other tourists as to where they had started from and their destinations. After approaching a car containing several young ladies and their hand baggage, he threw up his hands, shouted "Look out," and dashed away. His shout and actions produced a traffic snarl. Officers promptly restored order and the man pointed to the car containing the young ladies, who, instead of being perturbed, appeared to be enjoying the situation.

It developed that these ladies were members of a vaudeville act, and were opening their baggage for inspection when the curious tourist approached their car, took one look and shouted "Look out." What he saw in one of the opened club bags was a small animal with a stripe along its back. His recognition of the type of animal was immediate and his shouted warning followed It was a skunk. The ladies explained it was used in their act, and that the offensive glands had been removed before they acquired it. The man explained that he had suffered an unpleasant experience many years before with an animal of this species and had never forgotten it.

According to information received by the *Editor*, the old Customs warehouse at Niagara on the Lake, built during the eighteen forties, was probably the first of its kind to be erected in the Upper Canada Great Lakes region. Carved on the lintels of several of the old doorways are the words: *Great Britain, United Kingdom, William IV., Comm'r. Barrie, Canada, Schooners.* Also on the only original shutter still in place at an upper window are cut the words: *The Crown. V.R. Customs Wharehouse No. 1.*

It seems, according to old Customs records, that at one time Customs work was more or less conducted at the various ports by the military commands there established. This probably was the case at Niagara which was one of the main military and naval posts in Upper Canada up to the close of the Fenian raids.

According to the military plan issued by the Ordinance Department in 1851, the Customs House was situated close to the Red Barracks at old Fort George near the river. It was adjacent also to the Guard House, so that the three buildings formed a small group. The old map shows a ferry landing built of clay and also a wooden wharf below where Navy Hall (Red Barracks) now stands. This wooden wharf appears to be the first place where buildings for receiving goods for Customs inspection were erected.

As early as 1844 an effort was made to improve the collection of Customs. This is indicated by the appointment about this time of men at Niagara and Fort Erie to handle goods in addition to the regular Customs officers. Niagara became a designated village having its own police apart from its heretofor military supervision. In 1847 it became a town.

The present Customs office is maintained upstairs in one of the original buildings erected on the old wharf. While Niagara on the Lake is to-day little used for Customs purposes, it appears that Niagara was once the principal place for debarkation for United States points.

The courteous treatment received by United States automobile tourists while travelling in Canada is frequently referred to in the many letters from tourists received by this Department and the Canadian Travel Bureau. One traveller wrote that they " met courteous, friendly people," and what impressed them most on their trip was the " orderly, substantial methods of the Canadian people." Another wrote " To us, as Americans, the most impressive thing was the great change in the manner of living and the resultant re-building of mental inventories and quiet inspiration." A professor of an American university wrote: " Your assistance and courtesy was but a forerunner of the kindness and co-operation of Canadian officials and business men. Our treatment in Canada last summer and in previous summers has left a warm place in our hearts for our sister country to the north." And another letter read in part: " We enjoyed Canada very much, and found the people most cordial and helpful. We were impressed by the peaceful scenery and also the way the people provide for themselves in some provinces, being nearly independent of others."

Further typical remarks, culled at random, were as follows:

" Never in all my travels have I been made to feel so much at home. It was wonderful being so close to home and to travel in another country of different ways and speech and with such beautiful scenery."

" I find the courtesy of the inhabitants unfailing, and everywhere that of the officials amazing. Your common sense attitude toward the motorist lets him relax and enjoy the scenery."

" We were greatly impressed by the law and order of the country."

" We were struck by the friendliness of the clerks in the stores and by people everywhere, and we admired the highways without billboards to spoil the view."

" I liked especially your unspoiled scenery, historical places and your people."

" I wish to express appreciation of the courtesy of Canadian police, storekeepers and the unfailing kindness of every person with whom we came in contact. The feeling of good-will and friendliness still remains and I look forward to my next trip to Canada."

" I cannot think of a better place to spend a vacation. Driving conditions were excellent. I have never tasted more consistently good food nor met with more courteous and interested people."

" We were impressed by the lack of rush. Your people seem more leisurely. Also your country is rich in history and the tales of the early days are fascinating."

" I cannot help but mention the fact that the first points of contact in crossing the border have always been accompanied by courtesy and helpfulness on the part of the officials."

CHARACTER OF JULY IMPORTS

Departmental statistics show a general decline throughout the list of commodities imported into Canada during July, with the result that total imports fell in value to $55,823,000 from $71,996,000 in the corresponding month last year. Sugar imports increased to $2,190,000 from $1,763,000, farm implements to $2,027,000 from $1,754,000 and gasoline to $1,252,000 from $650,000. Crude petroleum imports fell to $5,124,000 from $5,578,000, coal to $3,054,000 from $3,158,000, electric apparatus to $1,154,000 from $1,672,000, plates and sheets to $1,500,000 from $3,729,000, machinery to $2,984,000 from $4,285,000, automobiles and parts to $1,714,000 from $2,965,000, books and printed matter to $1,193,000 from $1,243,000, wool to $2,007,000 from $3,037,000, cotton to $2,036,000 from $3,402,000, vegetable oils to $665,000 from $1,480,000, raw rubber to $982,000 from $1,205,000, grains and products to $1,366,000 from $2,010,000, and fruits to $2,457,000 from $2,857,000.

SPECIAL CLASS EXCISEMEN EXAMINATION

The Commissioner of Excise has arranged to hold an examination for Special Class Excisemen in December next and the Civil Service Commission has issued a notice, dated June 30, 1938, requiring that applications from intending candidates be filed not later than July 31, 1938.

The following is a list of subjects and the value of marks for each:—

Malting and Supervision of Malthouses and Breweries, 150 marks; Excise Book-keeping—Distilleries or Tobacco Factories, 325 marks; Supervision of Bonded Manufactories, 150 marks; Mensuration and Computation of Commodities in bulk, 250 marks; Specific Gravity of Fluids, 175 marks; Supervision of Tobacco and Cigar factories, 200 marks; Supervision of Distilleries, 250 marks; total marks, 1,500.

In order to be declared successful for the class Special Exciseman, Grade 1, candidates must secure at least 70 per cent on the whole examination; for the classes Special Exciseman, Grades II and III, candidates must secure at least 50 per cent on each subject and 80 per cent on the whole examination.

Candidates who fail to obtain at least 50 per cent of the aggregate marks awarded for the whole examination will be required to pay their own travelling and living expenses while absent from their ports writing the examination, and their absence from duty while writing will be treated as leave without pay.

Successful candidates, in order of merit, are eligible for appointment to fill vacancies in Special Class Surveys, the salaries of which are graded and range from $2,520 to $3,000 per annum.

Intending candidates will be duly advised through the Civil Service Commission of the time and place of the examination.

The Department desires that officers who propose writing should have ample time for study, and would impress upon them the necessity of being well prepared on all subjects.

Study should be made of the Excise Act and Amendments; Consolidated Regulations governing Distilleries and their Products, Circular G-269 Third Division; Regulations in Respect of Tobacco and Cigars and Tobacco and Cigar Manufactories, Circular G-255 Revised and supplements thereto; Departmental Regulations and Instructions for the Survey of Malthouses and Breweries, Circular G-249 Second Revision and supplements thereto; General Warehousing Regulations governing Goods Liable to Duties of Excise, Circular No. 327-C Revised; Consolidated Regulations governing Manufactures in Bond and Malt Vinegar Breweries, Circular No. 220-C Second Revision (1936); Consolidated Departmental Regulations and Instructions *re* Denatured Alcohol and Specially Denatured Alcohol, Circular No. 488-C Third Revision and supplements thereto. Copies of these may be obtained from any Collector of National Revenue.

It is suggested also that any standard text books on mensuration and specific gravity of fluids, should be procured and studied by those desiring to try the examination. With regard to book-keeping, as required in licensed distilleries and tobacco manufactories, sample pages of such books can be seen at the port or can be obtained on application to the Department.

In order that those interested may prepare themselves, specimen questions set in the 1936 examination are given here. Of course, entirely different questions will be asked in the forthcoming examination, and these samples are given as indicating in some measure the class of knowledge required by those intending to write.

SPECIMEN QUESTIONS

Malting and Supervision of Malt Houses and Breweries

Describe the manufacture of malt, from barley, stating the several processes through which it passes and the changes which take place in it.

What precautions should be observed when intelligently examining a brewery, of which you are in charge, with a view to ascertaining whether the several operations are being properly entered up in the prescribed departmental books?

What are the special duties of an officer in charge of a brewery in respect to the manufacture of beer from malt in combination with other fermentable substances such as rice, sugar, corn grits, etc., and what entry papers are required to be passed for beer of this class when removed from the fermenting tun? Also, what special record of such beer produced shall be kept by the officer?

Mensuration and Computation of Commodities In Bulk

A mash tub, placed horizontally, is in the shape of a half cylinder 70 inches in diameter and 9 feet 4 inches long. The tub is filled to a depth 25 inches with ground malt. How many malt measures does the ground malt represent?

A rectangular bin 28 feet square and a total depth of 18 feet is filled to the depth of 14 feet with malt. The lower 4 feet is in the shape of a hopper and has an outlet 16 inches square. How many pounds of malt does it contain, the malt weighing 19 pounds per 1,200 cubic inches?

In a registered winery there is a tank in the form of a frustrum of an elliptical cone, the top diameters being 12 feet and 11 feet and bottom diameters 10 feet and 9 feet. The tank has a depth of 8 feet. and is filled with wine containing 18 per cent of proof spirit. It is desired to fortify the wine to a strength of 31 per cent proof spirit by means of wine spirits testing 12 per cent overproof. What quantity of wine will have to be removed from the tank and wine spirits substituted to effect the desired fortification and have the tank remain full?

Specific Gravity of Fluids, Including Principles Governing Use of Hydrometer, Saccharometer, Etc.

What increase in gravity would you expect in one gallon of distilled water by the introduction of the extract obtainable from one pound of malt used by brewers? Show calculation in full.

If distilled water at 58 degrees temperature Fahrenheit weighs 10·00087 pounds per gallon, what will proof spirits weigh at 51 degrees as concluded therefrom? Show calculation in full.

A quantity of spirits in a tank weighed 1,822 pounds. We added 643·1 pounds of proof spirits, and then had 270 standard gallons at 4·6 overproof. What was the strength and specific gravity of the original quantity in the tank?

Supervision of Tobacco and Cigar Manufactories

What are the amounts of licence fees to be paid and guarantee bonds to be furnished in connection with the following classes of licences: (*a*) tobacco manufacturer (*b*) cigar manufacturer (*c*) cultivator (*d*) stemmer?

State the minimum quantities of manufactured tobacco, cigars and cigarettes which may be entered for warehouse or ex-warehouse by one entry.

A tobacco manufacturer had in process at the beginning of the fiscal year 14,221 pounds. He took for use during the year 148,550 standard pounds of Canadian unstemmed raw leaf tobacco and 21,595 pounds of other materials. In addition, 926 pounds of tobacco were taken for re-manufacture. The following materials were produced, returned to stock and removed from the factory, viz., 28,837 pounds of stems, 2,021 pounds of scraps and cuttings and 216 pounds of cut tobacco in bulk, all standard weights. The process stock at the end of the year amounted to 11,456 pounds.

He produced during the year 143,470 pounds of manufactured tobacco (including moist snuff). Of the snuff produced, 1,781 pounds were charged back as excess moisture.

What was the actual surplus or deficiency, in pounds and percentage, on the year's operations?

Supervision of Distilleries

On December 31, 1932, 6,000 proof gallons of spirits were warehoused in tank No. 64 in maturing warehouse No. 2. This tank was emptied on the 31st of January, 1934, and filled into 125 barrels. On the 25th November, 1935, the 125 barrels were adjusted for legal allowance and transferred to the bottling room. What percentage of abatement for shrinkage by evaporation would the distiller be entitled to?

In making a "Special Test" of a tun of beer representing 21,000 pounds of grain mashed, I find that the closed spirit receiver contained 4,100 standard gallons of spirits at 50 overproof before the tun was taken for distillation, and 5,100 standard gallons at 45 overproof were determined after completion of the run. What was the strength of the spirits produced and what was the alcoholic value of the grain?

The annual stock statement of a distillery in which grain only was used, showed as follows:—

Spirits in process at the beginning of the year 21,137·40 proof gallons, manufactured during the year 330,200·10 proof gallons, brought in duty paid 1,213·27 proof gallons, returned for redistillation from No. 1 warehouse 87,201·68 proof gallons and from No. 2 warehouse 375·14 proof gallons. There was warehoused 58,249·91 proof gallons of unrectified spirits and 355,860·12 proof gallons of rectified spirits. In process at end of the year 15,010·67 proof gallons. Fusel oil produced and destroyed during the year was 10,765·08 proof gallons.

What was the surplus or deficiency, and percentage thereof, on the year's transactions?

Supervision of Bonded Factories

Under what conditions may malt syrup, free of Excise duty, be obtained by the following: (*a*) bakers and confectioners (*b*) licensed bonded manufacturers of vinegar (*c*) manufacturers of chewing gum (*d*) licensed brewers (*e*) licensed manufacturers of pharmaceutical preparations?

A perfume manufacturer using non-potable spirits took for use: 164 pounds of alcohol, 65 Overproof; 34 pounds and 12 ounces of extracts returned to stock (containing 36/100 of one per cent of essential oils and 24 pounds 9 ounces of alcohol); 45 pounds of another extract returned to stock (containing 41/100 of one per cent of essential oils and 32 pounds 12 ounces of alcohol).

How much essential oil of lilac, one hundred per cent, will he be required to use?

The cost of the perfume is $4.50 per gallon. How much quassin will be required to be added?

A malt products manufacturer used 10,000 pounds of malt " in bond " and 4,000 pounds of corn in a brew and produced two lots of syrup, 7,500 pounds in the first lot and 4,500 pounds in the second lot. He re-worked 600 pounds of the second lot into "home brew" syrup.

(*a*) What is the malt equivalent? (*b*) What entry papers are required to be made out? (*c*) What entries are to be made in factory ledgers?

A SUMMARY OF TOURIST MOTOR TRAVEL

The volume of automobile traffic through the port of Fort Erie, via the Peace Bridge and ferry, from April 1 to August 20, 1938. exceeded that of the corresponding period last year by a fair margin. United States cars handled numbered 1,120,802; inward 572,294, decrease 5,841, outward 548.508, increase 2,899, while the total number of Canadian cars was 87,185, made up of inward 43,583, increase 2.691, outward 43,602, increase 3,365. Other vehicles totalled 16,484, inward 8,283, increase 78. outward 8,201, increase 190; passengers 3,596,487, inward 1,833,564, increase 123,960, outward 1,762,923, increase 105.535. This photograph, taken recently, shows a long line of automobiles passing Canadian Customs.

A total of 435,166 United States automobiles entered Canada for touring purposes during the month of June last, according to figures furnished the Department by Collectors and Sub-Collectors at border points. This compares with a total of 457,062 automobiles entered during June, 1937, a difference of 21,896. Cars entered under 60-day touring permits numbered 126,238, decrease 11,745; under travellers vehicle permits 5,646, decrease 1,667; for periods up to six months 612, increase 135; for periods not exceeding 48 hours 302,670, decrease 8,619.

The number of cars entered under 60-day permits, classified according to province, gives the following: Ontario 72,886, Quebec 28,548, British Columbia 12,795, New Brunswick 7,499, Manitoba 2,112, Alberta 1,132, Saskatchewan 1,050, Nova Scotia 216. A total of 196,018 cars was entered through Ontario ports and outports for short stays of 48 hours or under. New Brunswick entered 70,595 and Quebec 22,843.

Windsor in Lead

Windsor, Ontario, issued the largest number of 60-day touring permits for any frontier point of Canada during June, with a total of 24,231. Fort Erie was second with 20,705 and Niagara Falls third with 13,724. Then followed Lacolle, Que., with 6,836, Sarnia, Ont., 5,250, Phillipsburg, Que., 5,015, Pacific Highway, B.C., 4,641, Rock Island, Que., 3,223, St. Stephen, N.B., 2,114. Douglas, B.C., 2,093, Stanhope, Que., 1,684, Armstrong, Que., 1,612, Highwater, Que., 1,553, Pigeon River, Ont., 1,515, Victoria, B.C., 1,472, Emerson, Man., 1,360, Sault Ste. Marie, Ont., 1,302, Noyan, Que., 1,224, Trout River, Que., 1,194, Glen Sutton, Que., 1,128.

Where They Came From

Nearly one-quarter of the automobiles entered under two-months touring permits in June were from New York State. These totalled 31,013. The number from Michigan, which had the second largest representation, was 23,349. Other states represented by over one thousand cars were: Vermont 9,715, Washington 6,814, Maine, 6,416, Ohio 5,529, Massachusetts 4,778, Pennsylvania 4,737, Illinois 4,733, California 4,685, Minnesota 2,735, New Jersey 2,095, New Hampshire 1,816, Connecticut 1,599, North Dakota 1,527, Wisconsin 1,501, Indiana 1,466, Virginia 1,379, Oregon 1,027. Forty-three automobiles were entered from Hawaii, 23 from Mexico, 10 from Panama, 9 from Cuba, 7 from the Philippine Islands, 4 from the United Kingdom, 3 from Alaska, 2 each from Porto Rico and Newfoundland, and one each from Colombia, Belgium, British West Indies, other, and Straits Settlements.

Ontario was visited by 22,966 cars from the State of Michigan and by 22,307 from the State of New York. The largest number from any one state to visit Quebec was from Vermont, totalling 9,562, while the second largest number was from New York, totalling 8,434. British Columbia entered 6,532 cars under 60-day touring permits from the State of Washington and 2,849 from California; New Brunswick, 4,774 from Maine; Nova Scotia 98 from Massachusetts; Manitoba 728 from North Dakota and 617 from Minnesota; Saskatchewan 582 from North Dakota; Alberta 318 from Montana.

Out in British Columbia

British Columbia reported the largest number of Canadian cars for any one province outward for touring purposes during June, with a total of 24,339, while Pacific Highway, B.C., reported the largest number for any one point of exit, with a total of 8,825 cars. The total number of Canadian cars outward during June was 75,668 as against 80,524 outward during June, 1937, a decrease of 4,856. Ontario cleared 22,986 Canadian cars outward, Quebec 21,460, Manitoba 2,543, New Brunswick 1,989, Saskatchewan 1,441, Alberta 884, Nova Scotia 26. Comparing ports, outports and preventive stations, Lacolle, Que., had the second largest exit with a total of 8,012. Then followed Niagara Falls 6,354, Fort Erie 5,436, Boundary Bay, B.C., 4,266, Phillipsburg, Que., 4,226, Windsor, Ont., 4,129. Other points with substantial totals were: Rock Island, Que., 2,542, Huntingdon, B.C., 2,236, Sarnia, Ont., 2,088, Douglas, B.C., 1,911, Emerson, Man., 1,816, Osoyoos, B.C., 1,445, Aldergrove, B.C., 1,227, Trout River, Que., 1,155.

NEWS AND COMMENT

Ottawa. — The fifth annual golf tournament of the Department of National Revenue was held on September 2 at the Ottawa Hunt and Golf Club. Eighty-two golfers from the Customs, Excise and Income Tax divisions entered to compete for the Commissioners' Trophy. The Jackson Shield was also played for by the ladies.

A dinner dance was a pleasant ending of a successful day on the course, and was attended by over one hundred. Mr. R. M. Baird, President of the National Revenue Golf Club, introduced the Honourable J. L. Ilsley, Minister of the Department, who gave a short and much appreciated address. Mr. Scully, Commissioner of Customs, and Mr. Sim, Commissioner of Excise, also created a happy atmosphere by relating their golfing experiencess during the day. Mr. Scully conveyed the regrets of L. F. Jackson, Assistant Commissioner of Customs, who was unavoidably absent.

E. G. Holtby, Special Excise Tax Auditor on the Ottawa staff, was the winner of the Commissioners' Trophy. His net score was 65. The Jackson Shield for ladies' low net on the first nine holes was won by Miss Helen McKenna, with a score of 40. The low gross for the day was turned in by A. G. Powell with a 78. The prizes were awarded as follows:

Commissioners' Trophy (Low Net) E. G. Holtby; Low Gross — Gentlemen, A. G. Powell; Low Gross — Ladies, Miss E. Marjerrison; Low Net — Ladies, Miss Helen McKenna; Low Net — Ladies — 1st nine holes, Miss M. Rainboth; Low Net — Ladies — 2nd nine holes, Miss K. Byers; Low Net — Gentlemen — 1st nine holes, S. G. Ogilvie; Low Net — Gentlemen — 2nd nine holes, J. D. Magee; Consolation — Ladies, Miss N. Maloney; Consolation — Gentlemen, J. H. Wood.

The Nauman Trophy which was played for earlier in the season, was presented on this occasion by Mr. Nauman, Assistant Commissioner of Excise, to S. G. Ogilvie. The ladies' low net was won by Miss Mary Black. Other prizes in this competition were: Gentlemen's low gross—C. R. Morphy; ladies' low gross, Miss A. M. Tremblay. Hidden holes were won by Miss J. Tremblay and G. A. Reid.

Mr. Pentland of the Income Tax division sang at the dinner and led the community singing. The accompaniments were played by Miss M. Black.

Out of town entries included representatives from London, England, St. John, N.B. and Montreal.

TORONTO: On August 12 a presentation of an easy chair was made to Edward L. H. Smith on the occasion of his retirement on superannuation. Mr. George McArthur, Chief Clerk, Excise, made the presentation on behalf of Mr. Smith's fellow officers, and the staff of Gooderham and Worts Limited, where he has been assigned for duty since 1929.

MONTREAL: July was a busy month at the Customs Air Harbour, St. Hubert, Quebec. International air traffic inward and outward reached a total of 300 aeroplanes, carrying in all 1,028 passengers and 1,339 pieces of baggage. Compared with July, 1937, these figures represent increases of 90 in the number of aeroplanes, 149 in the number of passengers and 282 in pieces of baggage carried. Totals in detail for July, 1938, showing comparison with July, 1937, were:—

Aeroplanes inward 151, increase 44, outward 149, increase 46; passengers inward 472, increase 73, outward 556, increase 76; pieces of baggage inward 604, increase 140, outward 735, increase 142; bags of mail inward 575, increase 92, weight 8,524 pounds, increase 751 pounds, outward 420, increase 130, weight 7,400 pounds, increase 3,247 pounds; express parcels inward 96, increase 60, outward 66, increase 57; value of importations $72,107, increase $53,307; tourist permits issued 14, increase 12.

A total of 28 flights inward and outward was cancelled during July owing to weather conditions. This compares with 2 cancelled during July last year.

NIAGARA FALLS: A feature of the motor tourist travel through the port of Niagara Falls during July was the increase in the number of Canadian cars handled inward and outward in contrast to the drop in the volume of United States traffic, compared with July last year. In all 323,211 automobiles, inward and outward, were cleared through this port, a decrease of 36,621. Totals in detail were: United States cars inward 115,620, decrease 23,975, outward 103,114, decrease 20,847; Canadian cars inward 54,996, increase 5,595, outward 49,481, increase 2,606; Other vehicles inward and outward 4,959, decrease 6,073; passengers 1,218,985, decrease 506,762.

Sixty-day touring permits issued during July numbered 32,899, a drop of 5,671, travellers vehicle permits 224, a decrease of 137, while touring permits issued Canadian cars outward totalled 12,818, an increase of 682. United States cars entered for stays of 48 hours or less numbered 82,595, a drop of 15,122.

TORONTO: The Customs postal branch, Toronto, received 29,217 packages during the month of July, just 57 more than the same month last year. Of this number 26,783 packages were delivered. The total number of entries was 2,381, a drop of 96 compared with July, 1937, while duty collected amounted to $58,999, a decrease of $7,024. At the express branch 14,148 packages were received, a decrease of 1,356. Entries numbered 3,335, an increase of 146, while collections totalled $142,781, a drop of $42,612.

Forty-three aeroplanes, inward and outward, carrying in all 45 passengers, reported through the Customs air harbour during July. Of these 29 were United States planes and 14 Canadian. During July last year 58 aeroplanes, carrying a total of 51 passengers, were handled.

Montreal: The volume of business handled at both the express and postal branches, Montreal, during July last decreased at all points compared with July, 1937. At the express branch revenue totalled $135,926, a decrease of $22,470, packages received 12,439, a decrease of 1,150, entries 2,016, a drop of 181. Totals for the postal branch were: collections $63,575, decrease $13,166, parcels received 21,248, decrease 2,972, parcels cleared 20,801, decrease 2,926, entries 1,721, decrease 163.

Lena, Man.: Coincident with the prospects of abundant crops in the vicinity, automobile tourist traffic through the outport of Lena, Manitoba, has increased substantially this season, Herbert R. Beer, Sub-Collector, states. The July traffic, totalling 3,650 cars, proved the heaviest on record. United States cars inward numbered 475, an increase of 102 compared with July last year, while United States cars outward numbered 487, an increase of 57. Canadian cars inward totalled 1,364, increase 401, outward 1,324, increase 361; passengers inward 7,233, increase 2,159, outward 6,991, increase 1,805.

During the first four months of this fiscal year 1,130 United States automobiles reported inward, an increase of 143 compared with the same months of last year, while 3,886 Canadian cars reported outward, an increase of 783. Passengers inward and outward totalled 36,421, an increase of 7,688.

Halifax: A total of 265 vessels, net registered tonnage 217,540, reported inward, and 253 vessels, net registered tonnage 216,988, reported outward during the month of July, according to the Halifax shipping report. This compares with 285 vessels, net registered tonnage 218,079, reported inward during July last year, and 281 vessels, net registered tonnage 222,355, reported outward. Cargo tonnage handled totalled inward 71,128, decrease 36,816, outward 66,264, decrease 1,426; passengers landed 1,834, decrease 905, embarked 1,654, decrease 1,116.

Shipping totals covering the seven months period from January 1 to July 31, 1938, showing comparison with the same period last year, were as follows: vessels inward 1,767, decrease 43, net registered tonnage 2,343,961, decrease 96,950, vessels outward 1,765, decrease 56, net registered tonnage 2,369,535, decrease 104,100; passengers landed 7,757, decrease 227, passengers embarked 5,314, decrease 1,120.

JUST AMONG OURSELVES

AUGUST-SEPTEMBER

ADDITIONS

Prince Edward Island

Charlottetown: A. E. McGrath, Stenographer, Grade 1.

Quebec

Montreal: P. M. A. Melia, Stenographer, Grade 1.

Quebec: R. Carrier, Clerk, Grade 1.

Ontario

Toronto: R. H. Milne, Customs Truckman.

Manitoba

Winnipeg: C. J. Noyes, Office Boy.

Saskatchewan

Moose Jaw (Treelon): W. H. Cuthbertson, Sub-Collector of Customs and Excise, Limited Service.

British Columbia

Revelstoke (Kamloops): N. R. McGill, Customs Excise Examiner, Grade 1.

Vancouver: D. C. Colquhoun, Office Boy.

INSPECTION

OTTAWA: R. St. Laurent, Office Boy.

INVESTIGATION-DRAWBACKS

HAMILTON: C. W. Kinch, Stenographer, Grade 1.

AUDIT

LONDON: A. W. Hood, Excise Tax Auditor.

OTTAWA: H. M. Galloway, Stenographer, Grade 1.

UNDERVALUATION

MONTREAL: V. C. Mullins, Stenographer, Grade 1.

ADMINISTRATIVE

J. M. Hamel, Stenographer, Grade 1.

DEDUCTIONS

PRINCE EDWARD ISLAND

CHARLOTTETOWN: A. G. Coyle, Stenographer, Grade 1 (Services terminated).

NEW BRUNSWICK

SAINT JOHN: J. W. Murphy, Special Exciseman, Grade 3 (Retired).

ST. STEPHEN (Upper Mills): N. D. Smith, Customs Excise Enforcement Officer (Retired).

QUEBEC

LACOLLE: A. Lowe. Customs Excise Examiner (Retired).

QUEBEC: W. J. Donnelly, Express and Postal Computing Clerk (Retired); J. B. E. Frenette, Computing Clerk (Retired); Miss M. P. A. R. Lemelin, Stenographer, Grade 2 (Resigned).

ONTARIO

TORONTO: Duncan MacNeil, Customs Excise Examiner (Retired).

WALKERVILLE: J. L. Prendergast, Customs Excise Examiner (Resigned).

MANITOBA

WINNIPEG: A. W. Thomas, Clerk, Grade 1 (Retired).

ALBERTA

EDMONTON: J. H. Armstrong, Customs Excise Examiner (Retired).

BRITISH COLUMBIA

NELSON: J. G. Bunyan, Collector of Customs and Excise, Grade 2 (Deceased).

ADMINISTRATIVE

K. L. McKinnon, Stenographer, Grade 2 (Resigned); L. E. McLeod, Typist, Grade 1 (Services terminated); J. D. Reid, Clerk, Grade 3 (Deceased); B. Roodman, Stenographer, Grade 1 (Resigned).

PROMOTIONS

QUEBEC

FARNHAM: Ernest Bessette, from Customs Excise Examiner, Grade 1, to Customs Excise Examiner; L. E. Starke, from Customs Excise Examiner, Grade 1, to Customs Excise Examiner.

MONTREAL: G. W. Wallace, from Clerk, Grade 1, to Customs Excise Examiner.

QUEBEC: J. B. A. Thibaudeau, from Clerk, Grade 1, to Customs Truckman.

VICTORIAVILLE: J. M. L. R. Charron, from Customs Excise Examiner, Grade 1, to Customs Excise Examiner.

ONTARIO

SARNIA: H. A. Taylor, from Customs Excise Examiner to Senior Customs Excise Examiner.

SASKATCHEWAN

SASKATOON: C. A. Perrey, from Senior Customs Excise Clerk to Collector of Customs and Excise, Grade 3 Port.

BRITISH COLUMBIA

VANCOUVER: J. H. R. Willett, from Clerk, Grade 1, to Customs Excise Examiner.

ADMINISTRATIVE

W. D. Armstrong, from Assistant Dominion Customs Appraiser (Tariff) to Dominion Customs Appraiser, Grade 4; A. W. Brown, from Customs Reviewing Appraiser, Grade 3, to Assistant Chief Dominion Customs Appraiser; R. A. Fairbairn, from Customs Reviewing Appraiser, Grade 3, to Dominion Customs Appraiser, Grade 4; G. B. Urquhart, from Customs Reviewing Appraiser, Grade 2, to Dominion Customs Appraiser, Grade 4. L. R. Younger, from Customs Reviewing Appraiser, Grade 2, to Dominion Customs Appraiser, Grade 4; M. A. McIntosh, from Stenographer, Grade 2, to Stenographer, Grade 3; J. A. M. MacLean, from Stenographer, Grade 1, to Stenographer Grade 2; R. V. Taylor, from Office Boy to Clerk, Grade 1; J. O. Theoret, from Office Boy to Clerk, Grade 1.

TRANSFERS

QUEBEC

Leopold Lamarche, from Customs Excise Examiner, Montreal (Berthierville) to Customs Excise Clerk, Montreal; E. J. L. Paquin, from Customs Excise Clerk, Montreal, to Customs Excise Examiner, Montreal (Berthierville).

MANITOBA

D. McIntosh, from Sub-Collector of Customs and Excise, Limited Service Outport, Moose Jaw (Treelon) to Customs Truckman, Winnipeg.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF AUGUST 1937 AND 1938

—	1937	1938	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	8,790,823 88	7,640,289 40		
Less Refunds and Drawbacks	682,091 22	690,315 22		
Net	8,108,732 66	6,949,974 18		1,158,758 48
EXCISE TAXES	16,678,272 68	15,050,554 13		
Less Refunds and Drawbacks	250,935 77	222,671 38		
Net	16,427,336 91	14,827,882 75		1,599,454 16
EXCISE DUTIES	4,962,249 87	4,712,157 57		
Less Refunds and Drawbacks	24,946 97	50,958 87		
Net	4,937,302 90	4,661,198 70		276,104 20
SUNDRY COLLECTIONS	64,637 82	65,949 31		
Less Refunds	6 70			
Net	64,631 12	65,949 31	1,318 19	
Net Totals	29,538,003 59	26,505,004 94	1,318 19	3,034,316 84
Net Decrease				3,032,998 65

TOTALS FOR FIVE MONTHS TO AUGUST 31st

—	1937-38	1938-39	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	42,903,507 66	37,846 774 21		
Less Refunds and Drawbacks	3,643,222 47	4,169 769 89		
Net	39,260,285 19	33,677,004 32		5,583,280 87
EXCISE TAXES	70,944,882 94	65,830,845 04		
Less Refunds and Drawbacks	1,421,559 27	1,455,181 59		
Net	69,523,323 67	64,375,663 45		5,147,660 22
EXCISE DUTIES	23,086 619 43	22,829,880 71		
Less Refunds and Drawbacks	262,641 56	261,414 92		
Net	22,823,977 87	22,568,465 79		255,512 08
SUNDRY COLLECTIONS	328,098 67	303,625 11		
Less Refunds	89 40	175 39		
Net	328,009 27	303,449 72		24,559 55
Net Totals	131,935,596 00	120,924,583 28		11,011,012 72
Net Decrease				11,011,012 72

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF AUGUST 1937 AND AUGUST 1938

—	August, 1937	August, 1938	Increase	Decrease
	$ c.	$ c.	$ c	$ c.
Net Collections	4,248,379 05	5,380,701 57	1,132,322 52	

TOTALS FOR FIVE MONTHS

—	1937-38	1938-39	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	90,703,766 61	111,550,883 49	20,847,116 88	

COMPARATIVE STATEMENT PREPARED FROM CUSTOMS STATISTICS OF CANADIAN EXPORT TRADE DURING THE MONTH OF AUGUST AND THE FIVE MONTHS ENDED AUGUST, 1937 AND 1938

—		August, 1937		August, 1938	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		...	101,471,260	...	83,368,997
Total Exports (Foreign Produce)		...	1,867,330	...	3,068,955
Principal Items of Exports—					
Wheat	Bush.	6,544,967	9.098.765	6.266,055	5,670,536
Wheat flour	Brls.	288,608	1,780.717	286,270	1,269,152
Fish	Cwt.	226,809	2,011.950	243.882	2,059,585
Furs	$	...	987,493	...	1,287,678
Meats	Cwt	229,304	3,884,902	141.087	2.624,781
Cheese	Cwt.	132.271	1.917,577	105.695	1,541.820
Planks and boards	M ft.	170,017	4,448,134	147,205	3,346,821
Wood pulp	Cwt.	1,394,414	3,625,875	1,166,966	2,833,241
Newsprint	Cwt.	5,662,569	10,662,999	4,392.214	9,621,715
Automobiles and parts	$	...	3,449.960	...	1,595,310
Copper, partially manufactured	Cwt.	398,206	5,248,576	464,322	4,179,784
Nickel, unmanufactured	$	...	5,914,020	...	3,967,955

—		Five months ended August, 1937		Five months ended August, 1938	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		...	483,588,353	...	335,964,914
Total Exports (Foreign Produce)		...	7,701,369	...	36,545,053
Principal Items of Exports—					
Wheat	Bush	38,972,034	52,372,526	25,777,794	26,554,085
Wheat flour	Brls.	1,648,157	9,914,532	1,350,587	6,879,849
Fish	Cwt.	1,047,581	9,654,381	911,302	8,927,440
Furs	$	...	5,034,936	...	3,458,548
Meats	Cwt.	1,204,867	18,548,585	860,072	14,887,357
Cheese	Cwt.	382,983	5,684,362	330,877	4,872,579
Planks and boards	M ft.	777,286	19,569,808	695,227	14,842,022
Wood pulp	Cwt.	7,206,334	17,567,278	4,246,851	10,655,803
Newsprint	Cwt.	28,849,071	53,249,647	20,215,280	43,902,196
Automobiles and parts	$	...	13,520,825	...	10,033,710
Copper, partially manufactured	Cwt.	1,805,181	24,953,630	2,347,170	20,972,284
Nickel, unmanufactured	$	...	24,606,612	...	16,734,697

Golf By The Sea

ONE of the seaside golf courses in Victoria, British Columbia, at which the game is played throughout the year. Thousands of tourists visit Victoria annually, and this year travel has been well maintained.

The National Revenue Review

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CUSTOMS AND EXCISE REVENUE AT SOME LEADING PORTS

IN HORSE AND BUGGY DAYS

CANADA'S EXPORTS FOR SEPTEMBER

INCOME TAX COLLECTIONS,
STAFF NOTES AND CHANGES,
NEWS AND COMMENT, DEPARTMENTAL RULINGS,
REVENUE TABLES

October, 1938

Vol. XII

No. 1

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE J. L. ILSLEY, K.C.
Private Secretary, MISS A. L. WICKWIRE, M.A.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, L. F. JACKSON.
Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, P. L. YOUNG.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Well Done

IN the tourist season now drawing to a close there has been much activity at international border ports and outports throughout the Dominion. It is evident that, as in former years, a high standard of service has been rendered by Customs officers. The incoming tourists, many of whom made their first visit to Canada, were treated with courtesy and sent on their holiday way without any undue delay. During the season the *Editor* visited certain important ports of entry and had an opportunity of noting the efficient way incoming and outgoing visitors were dealt with.

Bees for the West

THE importation of bees constitutes a very considerable item in the business of the Customs express branch at Winnipeg every year. Between the last week in April and the end of June last, western beekeepers imported through the express branch at Winnipeg 750 shipments of bees contained in 20,000 packages and worth $40,000. These packages weighed from two to four pounds each and contained from 2,000 to 4,000 bees. They were shipped from Alabama, Georgia, Texas, Mississippi and other southern states.

Bees also arrive by parcels post and the season opened with many shipments of bees from the United States, consigned to persons residing in the western provinces. These imports were promptly cleared through the Customs postal branch and handed over to the Post Office authorities for delivery by mail.

Tourist Travel Up at Fort Erie

ALTHOUGH automobile tourist traffic through Canada's frontier ports declined generally during the early months of this fiscal year compared with last, the volume handled over the Peace Bridge and ferry at Fort Erie increased. United States cars, inward and outward, from April 1 to September 15, numbered 1,373,045, an increase of 5,563, while Canadian cars handled in the same period numbered 106,128, an increase of 9,169. Other vehicles totalled 19,836, increase 228. The total number of passengers carried was 4,409,831, an increase of 292,035.

Between the dates September 1 and 6, 1938, which days include the Labour Day week-end, 37,699 United States automobiles were reported inward through Fort Erie, and 38,090 were reported outward. Compared with the same period of last year these totals show increases of 348 and 3,258 respectively. Other vehicles totalled inward 433, decrease 28, outward 429, increase 2; passengers inward 129,127, increase 18,423, outward 132,491, increase 28,489.

W. G. Stamp, Collector, informs the *Editor* that New York, Pennsylvania and Ohio were well represented in the number of 60-day tourist permits issued.

Pulpwood for Germany

FROM the port of Saint John much New Brunswick pulpwood has been shipped to Germany. From April 1 until September 1 of this year fifteen German cargo vessels have sailed from that port with 140,159 tons of pulpwood, and one Finnish steamer with 8,355 tons. From the period April 1 to August 31 there were 221 foreign clearances from Saint John with cargo, against 194 clearances for the same period last season. For the same period there were 296 foreign vessels inwards against 276 for the same period last year.

A Summary of Tourist Travel

AUTOMOBILES for touring purposes from the United States and other countries brought into Canada during August, for stays of from forty-eight hours to six months, numbered 735,553, according to figures furnished the Department by Collectors and Sub-Collectors. This total compares with 803,987 automobiles entered during August, 1937, a difference of 68,434. Cars entered for periods up to 48 hours numbered 448,824, a decrease of 33,792, for periods over 48 hours but not exceeding 60 days 280,525, a decrease of 33,709, for periods over 60 days but not exceeding 6 months 102, an increase of 50, while cars entered for purposes other than touring totalled 6,102, a drop of 983.

A summary by provinces shows that Ontario issued 172,403 sixty-day touring permits, Quebec 59,218, British Columbia 21,253, New Brunswick 17,541, Manitoba 4,292, Alberta 3,561, Saskatchewan 1,176, Nova Scotia 1,081. Cars entered for short stays through Ontario ports totalled 321,959, while the total for New Brunswick was 85,775 and for Quebec 28,321. Sixty-five automobiles were entered through British Columbia ports for stays up to six months. Quebec issued the largest number of traveller's vehicle permits, totalling 2,212, Ontario was in second place with 1,680 and British Columbia third with 1,295.

Windsor, Ontario, led all other ports in the number of sixty-day touring permits issued during August, viz., 44,155, Fort Erie was second with 40,732, and Niagara Falls third with 34,563. Then followed: Sarnia, Ont., 22,184, Lacolle, Que., 16,936, Phillipsburg, Que., 9,240, Pacific Highway, B.C., 8,167, St. Stephen, N.B., 7,499, Rock Island, Que., 7,255, Pigeon River, Ont., 6,496, Lansdowne, Ont., 5,629, Armstrong, Que., 5,562.

Fort Erie entered the largest number of cars for short stays of 48 hours or less, with a total of 146,832. Niagara Falls entered 80,693, Windsor, Ont., 68,100, St. Stephen, N.B., 49,986, Edmundston, N.B., 10,459, Rock Island, Que., 7,004.

It is of interest to note that 165 cars were brought into Canada during August under 60-day touring permit hailing from other countries than the United States. Three of these came from distant British India, one each from China, Japan and Germany, and 4 from France. Sixty-seven were entered from Hawaii, 24 from Cuba, 20 from Mexico, 17 from Panama, 11 from Newfoundland, 4 from the British West Indies, other, 2 each from the United Kingdom, Alaska, Puerto Rico and Venezuela, and one each from Brazil, Colombia, Honduras and the Philippine Islands.

States bordering on Canada were naturally better represented in the tourist traffic than were those more distant. Thus New York State led all others with a representation of 66,675 cars entered during August under 60-day touring permit. Michigan was next with 54,950. Then followed Pennsylvania 17,723, Ohio 17,543, Massachusetts 15,820, Illinois 11,697, Vermont 11,293, Washington 11,275, Maine 9,602, New Jersey 8,257, California 7,127, Minnesota 6,577, Connecticut 5,280, Wisconsin 3,898, Indiana 3,774.

From the State of Michigan, bordering on Ontario, 53,899 cars entered that province during August under 60-day touring permits. A total of 45,291 cars entered Ontario from New York, 16,109 from Ohio and 13,672 from Pennsylvania. Quebec drew its largest number from New York State, totalling 19,108, while 10,984 cars were entered from Vermont and 8,043 from Massachusetts. British Columbia entered 10,883 cars under 60-day permits from the

State of Washington, 5,199 from California and 1,771 from Oregon; New Brunswick 7,525 from Maine, 4,630 from Massachusetts, and 1,722 from New York; Manitoba 1,244 from Minnesota and 944 from North Dakota; Alberta 895 from Montana and 443 from California; Saskatchewan 399 from North Dakota and 140 from Minnesota; Nova Scotia 361 from Massachusetts and 272 from New York.

Canadian cars outward for touring purposes during August numbered 111,727 as against 114,753 reported outward during August last year, a decrease of 3,026. The greatest exodus for any one province was from Ontario totalling 37,027. British Columbia was not far behind with a total of 34,149, while Quebec was third with 30,500. Then followed New Brunswick 4,119, Manitoba 2,887, Alberta 1,950, Saskatchewan 1,046, Nova Scotia 49.

Pacific Highway, B.C., was the busiest point of exit for Canadian motor tourists, clearing 12,163 cars in the one month. The second busiest point for this traffic was Lacolle, Que., with a total of 10,711. Niagara Falls cleared 10,042, Fort Erie 6,954, Boundary Bay, B.C., 5,144, Windsor, Ont., 5,123, Lansdowne, Ont., 4,379, Phillipsburg, Que., 4,334, Trout River, Que., 3,815, Douglas, B.C., 3,309, Rock Island, Que., 3,248, Huntingdon, B.C., 3,086.

Just as Good Today

IN the possession of the *Editor* is a book of Instructions for officers of Her Majesty's Customs, approved by Order in Council June 14, 1875. Hon. Isaac Burpee was then Minister and James Johnson, Commissioner of Customs. In a preface Mr. Johnson says:—

> These Instructions are adopted with a view to their being used as a guide in the detail of Customs work, and it is expected that every officer of whatsoever rank, will make himself thoroughly acquainted with the whole, not confining his examination to the part or section which directly concerns his own office.
>
> They are not intended to supersede, but rather to explain the "Act respecting the Customs," and other laws relating to the collection and management of the revenue; and all officers should endeavour to become familiar with the provisions of those laws, so as to avoid mistakes in practice, which might result in discredit to himself and loss to the revenue.
>
> Each officer, on receiving a copy of these Instructions, will be required to give a written acknowledgment of its receipt to the Collector of his port; and, as he will perceive, they are printed and prepared in a convenient form and size for carrying them about the person, so that they can be easily consulted at any time.

Among these instructions is one which is just as good to-day as it was sixty-three years ago. It is repeated for the benefit of all concerned:—

> It is the imperative duty of all officers of Customs, to demean themselves with civility to all persons with whom they have any intercourse in the execution of their official duty, and to be careful that in the dispatch of business, no undue preference be shown, but that the business of merchants, or others, be always attended to in proper turn, using such promptitude therein as may be consistent with the requisite accuracy of entries and all other official documents.
>
> Indulgence in intoxicating drinks, and the use of profane or otherwise offensive language, will be regarded as among the most serious derelections of duty.

Active Shipping Season at Quebec

THE shipping season this year at the port of Quebec is an active one. A summary of activities sent to the *Editor* by the Collector for the period from April 1 to August 31, 1938, shows that 188 vessels reported inward from sea and 183 outward; 1,441 vessels reported inward coastwise and 1,532 outward; 53 vessels reported inward from rivers and lakes and 35 outward. A total of 79 trans-Atlantic passenger liners was handled by Customs officers, and a total of 7,317 passengers. Twelve trips were made to Father Point to meet "Empress" steamers, the examining officers numbering on an average 10 to a trip. An average of 20 officers was required to meet the "Empress" steamers on arrival at the steamship terminal. Pieces of baggage examined and forwarded in bond numbered 22,669. Duty and taxes collected totalled $3,526, entries taken 122.

Montreal Shipping Season

HERE is a brief summary of shipping activities this season at Montreal, prepared for the REVIEW by A. Aucoin, Surveyor of Customs of that port.

Up to August 31, 699 vessels inwards from sea were reported. To the same date, the number of vessels inwards coastwise was 883 and outwards coastwise, 1,031. In both cases, these figures represent a substantial increase over last year. For the same period, there is a decrease of 5,426 in the number of incoming passengers. In 1937, up to August 31, there was a total of 28,984, whereas this year 23,558 disembarked at Montreal.

During the early part of the present navigation season, an unusually large number of vessels engaged in the transportation of grain to foreign countries were in the harbour. On May 23, thirty of them were anchored in the river opposite Montreal East, each awaiting its turn to dock alongside the grain elevators. It is said that never before had the port of Montreal witnessed so many vessels at anchorage. On May 24, five of them, the *Bridgepool,* the *E. M. Galgas,* the *Ingerfem,* the *Brynhild,* and the *Kurdistan,* cleared for England, Holland and other foreign countries, with 1,000,000 bushels of grain.

As in the past seasons, it is expected that cargoes will be heavier, both inwards and outwards, during October and November. There are yet many oil tankers and vessels carrying coal scheduled to arrive. The tail-enders will speedily unload their commodities and sail right back to the open sea either loaded or in ballast. The curtain will then fall on the season of 1938.

Tariff Changes by Order in Council

BY Order in Council (P.C. 2172), dated the 31st August, 1938, passed under the authority of Section 284, of the Customs Act, the following regulation is made and established:

REGULATION.—The articles specified in Tariff Item 438c are subject to the reduced rates of duties of Customs, as hereinafter set forth, when imported for use as original equipment by a manufacturer of automobiles, motor vehicles, electric trackless trolley buses or chassis, enumerated in Tariff Items 438a and 424, viz:—

Provided, that if the above articles are imported for use as original equipment by a manufacturer of automobiles, motor vehicles, electric trackless trolley buses or chassis enumerated in tariff items 438a and 424 whose total factory output during the year in which importation is sought does not exceed ten thousand complete automobiles, motor vehicles, electric trackless trolley buses or chassis, and provided that not less than forty per centum of the factory cost of production of such automobiles, motor vehicles, electric trackless trolley buses or chassis, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be. . . . . .British Preferential Tariff. . . . . . .Free, Intermediate Tariff . . . . . .Free, General Tariff. . . . . . .25 p.c.

The Order in Council referred to is effective on and after the 3rd September, 1938, the date of publication in the "Canada Gazette."

By Order in Council (P.C. 2359), dated the 21st September, 1938, passed under the authority of Section 284, paragraphs (*k*) and (*m*) of the Customs Act, it is ordered that:

The undermentioned product when imported for the purpose specified be accorded for the period named the tariff treatment hereunder indicated:—

Trucks of welded design with tubular frame, cast steel cross members, rubber mountings and rubber inserted wheels, of a class or kind not made in Canada, for use in the construction, maintenance and repair of street railway cars, not to include electric motors or magnetic track brakes; complete parts of the foregoing:

From October 1, 1938, to November 30, 1938: British Preferential Tariff, Free; Intermediate Tariff, Free; General Tariff, 35 p.c.

(to be designated as Tariff item 828).

Departmental Rulings

NO. 8 Gold Seal Lining Machine, as illustrated and described in bulletin of Dewey & Almy Chemical Co., Cambridge, Mass., designed for applying gold seal lining compounds to round ends of cans, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

Rolling Mill Tables, as illustrated on drawings of Treadwell Engineering Company, Easton, Pa., for use in connection with a blooming plant, at the present time are held to be of a class or kind manufactured in Canada. Twenty-five per cent ad valorem, Item 427, under the Canada-United States Trade Agreement. Motors—Item 445g.

"Alsop" Type 1 Internal Pressure Filter, as described and illustrated in catalogue of the Alsop Engineering Corporation, New York, specially designed for filtering deodorants, disinfectants, insecticides, liquid soaps, etc., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

Crosley Xervac Scalp Massage Machine, per illustration, from the Crosley Radio Corporation, Cincinnati, Ohio, consisting of a cabinet containing a motor-operated compressor and a head cap or helmet, and designed for use in the home to promote the growth of hair by means of positive and negative vacuum pressures applied to the scalp, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

"Speeder" Model AB-3 one-half yard convertible shovel, weight 30,200 pounds, and the "Speeder" Model 5-B three-quarter yard convertible shovel, weight 37,450 pounds, as illustrated and described in bulletins of the Speeder Machinery Corporation, Cedar Rapids, Iowa, whether gasoline or diesel engine driven, at the present time are held to be of a class or kind made in Canada. Twenty-five per cent ad valorem, Item 427, under the Canada-United States Trade Agreement.

The following machines, manufactured by The Porter-Cable Machine Company, Syracuse, N.Y., at the present time are held to be of a class or kind not made in Canada,—

"Speedmatic" Floor Sanders
Porter-Cable Take-About Sander
"Speedmatic" Saw.

Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motors—Item 445g.

A machine for making snow fencing which automatically feeds the lath between pairs of wires and then twists each pair of wires together behind the lath, purchased from the Buffalo Industrial Company, Kenmore, N.Y., at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

Type R-7 "Nelson" Snow Loader with Ice-Cutting Spiral Feeder, per illustration, manufactured by The N.P. Nelson Iron Works, Inc., Passaic, N.J., being a machine which automatically loads snow into trucks, and equipped with cutting blades on the front to break through ice or hard snow, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

Popcorn Coating Machine, per photograph and descriptive matter, purchased from Long Eakins Co., Springfield, Ohio, being a sheet iron barrel in an iron frame with a special inside receptacle to hold the dressing and mix it with the popcorn as the machine revolves, at the present time is held to be of a class or kind not made in Canada. Twenty per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

"Made in Canada" Rulings

THE following ruling transferring goods from the category of " a class or kind not made in Canada " to that of " a class or kind made or produced in Canada " is issued in accordance with the Government's undertaking to give " adequate notice " to parties concerned, and is to be effective three weeks from September 19, 1938:—

" Hand pack fruit and vegetable fillers are of a class or kind made in Canada."

The following ruling transferring goods from the category of " a class or kind not made in Canada " to that of " a class or kind made or produced in Canada " is issued in accordance with the Government's undertaking to give " adequate notice " to parties concerned, and is to be effective three weeks from September 20, 1938:—

" High Frequency Electric Vibrators for placing and compacting Concrete."

Goods entered Duty Free by Tourists

COMMODITIES brought in duty free by returning Canadians as " travellers baggage " during the five months period, April 1 to August 31, 1938, under the one hundred dollar exemption clause provided in the Customs Tariff, amounted in value to $3,818,903. Of this total $3,530,683 worth of goods came from the United States alone. Commodities are classified under seven items, including one for miscellaneous imports. Clothing was the principal item on the list, totalling in value $1,857,214 from all countries, the greater part, namely $1,715,946 coming from the United States. Furniture and household appliances were next in order of value, totalling $407,201, of which $390,822 came from across the line. The third largest import was boots and shoes valued at $402,497, of which $391,901 was from the States. Radios came almost entirely from the United States, which supplied $263,468 worth out of a total of $264,074 from all countries. Automobile tires and tubes were valued at $62,400, of which $62,358 came from the States, while automobile accessories totalled $38,533, of which $38,469 was from across the border. Miscellaneous commodities from all countries reached a total value of $786,984, the portion coming from the United States being $667,719.

During the month of August, goods exempted from all countries were valued at $1,003,898. This compares with $842,966, brought in during August last year, showing an increase of $160,932. Goods from the United States alone for these months were valued at $904,980 and $695,906 respectively. Totals in detail for August, showing values brought in from all countries, with totals from the United States in brackets, were: clothing $421,758 ($376,387), furniture and household appliances $127,997 ($122,599), boots and shoes $99,324 ($96,043), radios $81,580 ($81,503), automobile tires and tubes $20,064 ($20,060), automobile accessories $13,671 ($13,650), miscellaneous commodities $239,504 ($194,758).

Travellers' Vehicles

COLLECTORS were advised as follows by official memorandum on September 2, 1938:—

That sentence contained in Section (7) of Memorandum Series D No. 8, as set forth in Supplement No. 4, commencing, " Provided, however, ... " is superseded by the following:

> Provided, however, that goods arriving by highway vehicles entitled to entry on Form B-4 as settlers' effects, and goods for bona fide exhibitions or horses for racing purposes eligible for entry on Form B-18, may be allowed to proceed to interior destinations under Traveller's Vehicle Permit for the vehicle, and Manifest Form A-8 for the goods, without convoy, and the same privilege may be granted theatrical scenery and effects, and horses for breeding purposes, if the report and deposit required under Memoranda Series D No. 22 and No. 5, respectively, are not made at the frontier.

Prohibited Importations—Item 1209 (a)

THE undermentioned goods are prohibited importation, viz:—

Goods imported for sale bearing thereon or on the containers thereof the name or trade mark of the Parker Fountain Pen Company, Limited, and any pen or pencil having any one or more of the following features:—

(*a*) A pocket clip in the form and shape of an arrow;
(*b*) The representation of an arrow on the nib of the pen;
(*c*) A laminated barrel having alternating translucent and opaque laminations.

Importations of Butter from New Zealand

ORDER in Council (P.C. 2026) dated 31st August, 1938, approved by His Excellency the Administrator in Council, cancels Order in Council (P.C. 627) dated 26th March, 1934, whereby it was ordered that in computing the value for duty of butter imported from New Zealand, the rate of exchange should be 4.86\frac{2}{3}$ to the pound, the currency of New Zealand.

In computing the value for duty of butter imported from New Zealand, the value of the New Zealand pound, until further instructed, will be the current exchange value in terms of the Canadian dollar at the date of shipment of the butter to Canada.

Memorandum No. 746 is cancelled.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of August, 1937, and August, 1938:—

August, 1938, spirits potable, $676.328; August, 1937, $713,118. August, 1938, spirits, non potable, $60,418; August, 1937, $61.028. August, 1938, validation fee, $25,254; August, 1937, $66,879. August, 1938, malt, $741,466; August, 1937, $865.429. August, 1938, beer, $30.197; August, 1937, $36,042. August, 1938, malt syrup, $13.903; August, 1937, $14,218. August, 1938, cigars, $35,010; August, 1937, $32.341. August, 1938, cigarettes, $2.675.392; August, 1937, $2.656.128. August, 1938, manufactured tobacco, $460,324; August, 1937, $455,597. August, 1938, licences, $357; August, 1937, $221. August, 1938, total, $4,718,654; August, 1937, $4.901,004.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of August, 1937, and August, 1938:—

August, 1938, tobacco, cut, 1,927,869 pounds; August, 1937, 1,908,071 pounds. August, 1938, tobacco, plug, 299,548 pounds; August, 1937, 299,081 pounds. August, 1938, snuff, 70,211 pounds; August, 1937, 70,581 pounds. August, 1938, cigarettes, number 668.798,289; August, 1937, 663,989.728. August, 1938, cigars, number 11.819,917; August, 1937, 11,082.365. August, 1938, foreign leaf tobacco, 421,224 pounds; August, 1937, 509,593 pounds.

Marking of Imported Goods

REFERRING to Supplement No. 9, to Memorandum Series D No. 1, Collectors are advised that the regulation shown as No. 1, on the second page thereof, is cancelled and the following is substituted therefor:

REGULATIONS 1.—In order that sufficient opportunity may be afforded to shippers, importers and the trade generally to effect necessary adjustments towards proper compliance with the requirements of the Order in Council goods of the classes and kinds referred to in the order, not hitherto required to be marked, may be admitted as heretofore until 1st January, 1939.

Canadian Trade

CANADA'S total trade during the five months ended August 31 of the current fiscal year was of the value of $660,423,917 compared with $842,513,801 in the corresponding period of the previous fiscal year and $663.934,652 in 1936-37. Imports during the five months were valued at $287.813.950 as against $351,224,079 in the same period of 1937-38 and $263,014,634 in 1936-37. Domestic exports so far this fiscal year were valued at $336,064,914 compared with $483.588,353 in the five months of 1937-38 and $396,883,134 in 1936-37.

Production of Gold

THE July gold production was 420,778 ounces, compared with 390,693 in June and 347,716 in July last year. During the first seven months of the year the production was 2,638,946 ounces, compared with 2,323,704 a year ago. The following was the production by provinces with the figures of a year ago in brackets: Ontario, 259,210 (220,651) ounces; Quebec, 71,535 (58,854); British Columbia, 58,728 (40,614); Manitoba and Saskatchewan, 20,890 (19,655); Yukon, 8,101 (6,484); Nova Scotia, 2,313 (1,458) ounces.

Canal Traffic in August

FREIGHT through the Sault Ste. Marie Canals, Canadian and United States locks, increased to 6,236,574 tons in August from the total for July of 5,551,693, but was 55 per cent lighter than in August last year. The main factor in this large reduction was a drop of 7,781,110 tons in iron ore. Total freight through the Welland Ship Canal was 1,587,958 tons compared with 1,612,075 in August, 1937. Due mainly to decreases in wheat and soft coal freight tonnage through the St. Lawrence Canals declined to 1,214,526 tons in August from 1,332,778 in August, 1937.

In Horse and Buggy Days

STRICT regulations governing horse and buggy hire in the old days by Excise Inspectors while on duty, and the granting of informal leave of absence by Inspectors and Collectors, are contained in two circulars issued by A. Brunel, Commissioner, Inland Revenue Department. The former circular is dated March 19, 1881, and reads as follows:—

> When the standards necessary for inspection tours, viz., a portable kit, box of weights from 20 pounds down and two to four 50-pound iron weights, including an anvil, are carried by Inspectors or Assistant Inspectors, the actual cost of the hire of horse and vehicle while actually and necessarily in use will be allowed by the Department, but no further charge for cartage is to be made against the parties whose weights and measures are inspected unless it becomes necessary to cart a larger quantity of 50 pound standards for inspection of hay scales, weight bridges, etc.
>
> When the horse and vehicle are not in *actual use* the horse feed only, which is not to exceed 50 cents per day, will be allowed.
>
> When only the portable kit is carried no horse hire or cartage in cities, towns or villages will be allowed; but the actual and necessary cost of horse-hire and railway fares from one village or town to another will be paid.

Evidently it was common practice in those days to allow an officer leave of absence ranging from one day to a week entirely apart from his regular holidays, for trivial reasons and without any official record being taken of it. The following circular dated June 27, 1879, was aimed to correct this situation:

> It has been reported to this Department that some District Inspectors and Collectors have been in the habit of granting informal leave of absence to their subordinates for periods varying from one day to one week; and that it has been no uncommon thing to meet with Excisemen at distances from their places of business, quite inconsistent with their duties, without the Department having been informed of such absence.
>
> I am directed to call your attention to this practice, which is in opposition to the regulations of the Department and subversive of all discipline.
>
> It has been tacitly understood that officers of Inland Revenue may obtain three weeks leave of absence in each year, but only on proper application being made to the Department. This is the only leave that can be legally granted without an Order in Council, though no objection will be taken to superior officers granting a short leave to a subordinate in cases of great emergency, such as the sickness of relatives and the like, but the Department will not sanction the indiscriminate granting of leave when the parties receiving it can show no greater cause for granting it than a desire to participate in some amusement.
>
> When any of your subordinate officers ask leave of absence for any legitimate purpose, you will communicate such requisition to this Department; and, except in cases of emergency, you will only grant it after the approval of the Department.
>
> When you consider the applicant has made out such a case as will justify you in granting the leave asked for before the decision of the Department can be obtained, you may grant it, but in all such cases you will report all the circumstances which induced you to do so.

HERE AND THERE

The *Editor* is indebted to Mr. K. MacNeill of the Excise Division at headquarters for the following:—

Although versatile in devising new schemes to elude the vigilance of the Royal Canadian Mounted Police in enforcing the Excise Act, the bootlegger is never able for long to keep them from discovery. Sooner or later, generally sooner, a heavy fine, jail sentence or both are the reward of his ingenuity.

A novel scheme was discovered recently along the Gaspé coast where it was particularly suited to the distribution of spirits once they had been landed from the rum-running boat. The law breaker in this instance entered Canada by automobile on a tourist permit with the innocent declaration he intended spending his vacation on a tour in the Maritimes. With him in the car was a woman and two small children.

Once over the border, he proceeded to a destination near the sea and there took on a load of liquor for delivery at some point many miles away in the province of Quebec.

It was a clever idea while it lasted for who, he apparently reasoned, would have any cause to suspect that the car carried anything more than a happy family of United States tourists bent on enjoying a holiday in Canada's eastern provinces. To paraphrase Burns, "the best laid schemes of mice and men—especially law breakers—gang aft agley." The idea was not clever enough to hoodwink the watchful men of the Mounties, and its author is now in jail. When he is released he will have to find some other means of returning home as his car, a new one, was seized with its illegal cargo and forfeited to the Crown under the provisions of the Excise Act.

Smuggling on the railways it seems was carried on actively at one time in years gone by, and a letter of warning was sent from headquarters to all Collectors. The letter was dated December 29, 1881, and was signed by J. Johnson, Commissioner of Customs. The word "confidential" was written in one corner. The circular read as follows:—

> I have to call your special attention to the practice of sleeping car conductors or porters of bringing over in concealment, for traders or others, smuggled goods, especially jewellery and such other valuable goods as can be packed in a small compass. One of those men has just been convicted in Montreal, and sentenced to heavy fine and imprisonment. It has also been found that this car company are in the habit of forwarding on their cars, sealed bags, which have been made the medium of introducing such supplies as they require for their own use in Canada, without reporting or entering the same.
>
> In this way they have long been supplying their agents with tickets and other printed forms, besides numerous other dutiable articles; and such practices must be stopped.
>
> I cannot sufficiently enforce upon you the necessity of unwearied vigilance in reference to these cars and the employees connected with them.

In a tourist cabin on the wooded shores of the upper Ottawa, an old promissory note of the Hudson's Bay Company hangs on the wall. It was issued at York Factory in 1820 and was signed by the Governor of the company. In the upper left corner appeared the company's coat-of-arms bearing the words, "Pro Pelle Cutem." The note reads as follows:

> No. 455. Five shillings sterling. Hudson's Bay Company, 1820. I promise to pay the bearer on demand the sum of five shillings sterling at York Factory in Ruperts Land in a bill of exchange payable sixty days after sight at the Hudson's Bay House, London.
>
> London, the 11th day of May, 1820, for the Governor and Company of Adventurers of England, trading into Hudson's Bay. No. 455. Issued at York Factory, the 15th day of November, 1820, by Wm. Williams, Governor, Ent., John Spencer, Accountant.

A preliminary estimate of the volume of production of flue-cured tobacco in 1938 places the total yield at approximately 60 million pounds from 65,000 acres. These estimates indicate a larger crop of better quality than in 1937 when production totalled 54·7 million pounds from 53,000 acres. This represents a volume triple the ten-year (1927-1936) average production of 19·8 million pounds from 23,000 acres. The burley crop, which is also of good quality, is expected to total at least 10·5 million pounds, as compared with 6·4 million in 1937 and the ten-year average production of 13·5 million pounds.

FACTS AND FIGURES REGARDING REVENUE

Customs and Excise activities for five months

FACTS and figures regarding Customs and Excise revenue, during the five months, April 1 to August 31 of the current fiscal year, have been sent to the *Editor* by Collectors of some of the larger ports. This article has been prepared from the information supplied.

Increase at Halifax

The port of Halifax collected $1,695,344 in Customs-Excise revenue during the five-month period from April 1 to August 31, 1938, as against $1,641.234 in the corresponding period last year. This shows a net gain of $54,110. Import duties realized $627,558, an increase of $58,475, while sales tax on imports brought in $120,993, an increase of $16,073. Other revenue included Excise tax on imports $111,197, Excise taxes $683,582, Excise duties $148,402, sundry collections $3,611.

A total of $26,976 was collected in pilotage fees during the five months period. Steamship inspection fees amounted to $4,793.

At Saint John

The port of Saint John, N.B., collected $1,526,303 in Customs-Excise revenue in the five months period from April 1 to August 31, 1938. The largest amount was derived from Excise tax totalling $959,183. Then followed import duty receipts $504,714, Excise duty $59,753, sundry collections $2,653. Pilotage fees for the five months amounted to $18,695.

At Quebec

Collections at the Customs-Excise port of Quebec during the five months period under review amounted to $2,921,363. The heaviest collection for any one month was taken in July, totalling $655,677, while the largest revenue was received from Excise duty, totalling for the five months $1,306,928. Excise taxes realized $883,160, import duty $525,646, sales tax on imports $126,597, Excise tax on imports $76,069, sundry collections $2,964. A total of 12,009 Customs entries was passed, 3,361 Excise tax entries and 1,218 Excise duty entries.

Duty and taxes collected at the Customs express branch, Quebec, between the dates April 1 and August 31 amounted to $27,781. Packages received totalled 4,434, entries taken 802. Postal branch revenue totalled $19,502, while the number of packages received was 10,110, entries taken 1,036.

At Montreal

A statement of receipts at the Customs-Excise port of Montreal for the five months period, April 1 to August 31, 1938, shows collections totalling $44,605,098. June revenue was the largest for any one month, amounting to $9,348,789, while the April collections were the smallest, amounting to $8,352,333. During this five-month period 134,888 parcels were cleared through the Customs postal branch at Montreal, 9,554 entries were passed, and a total of $345,759 was collected. At the express branch 102,349 packages were cleared. Entries passed numbered 11,851, while the total receipts were $812,279.

At Toronto

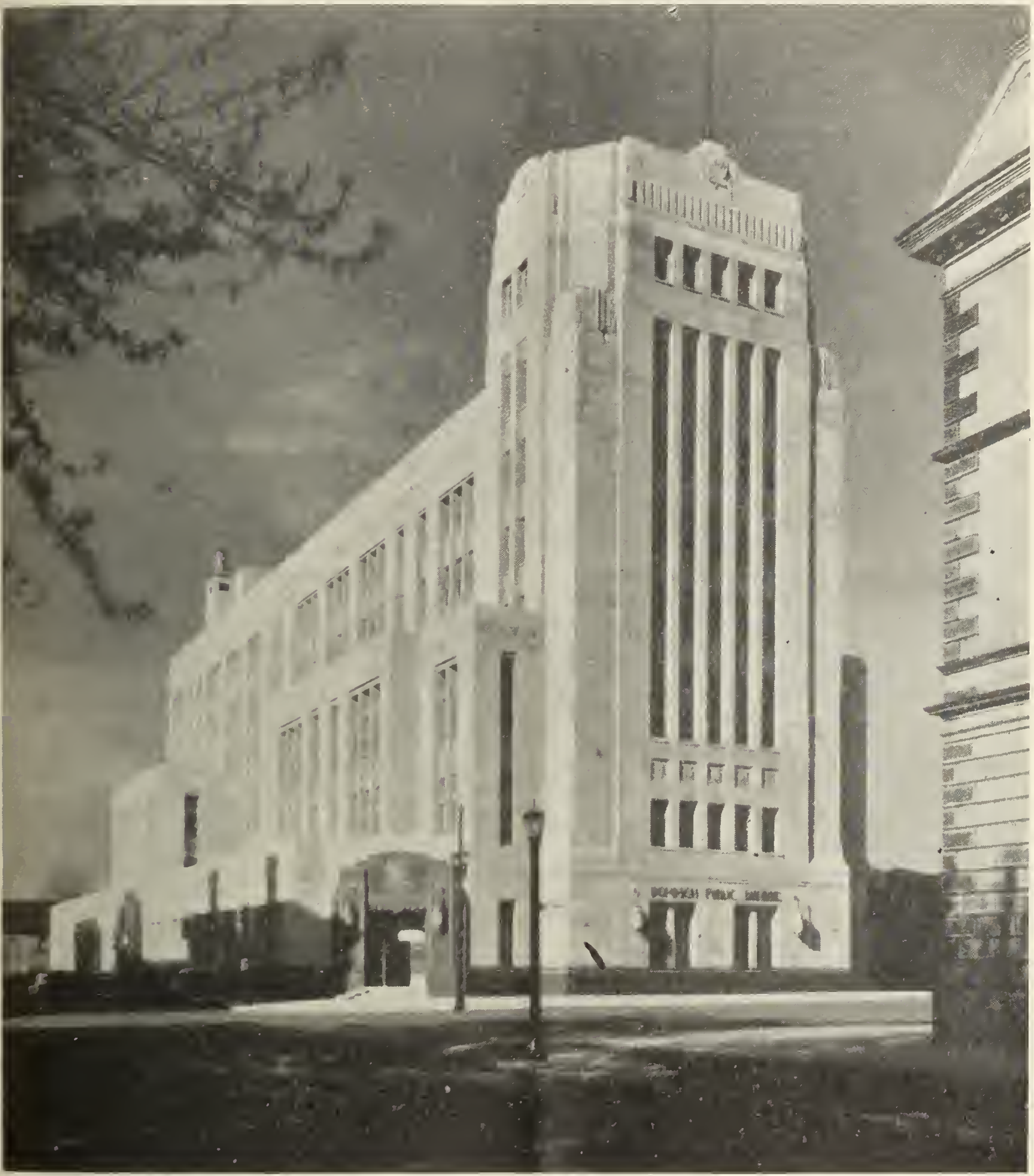
A total of $24,254,105 was collected in Customs-Excise revenue at the port of Toronto between the dates April 1 and August 31, 1938. The heaviest revenue for any one month was taken in April, amounting to $5,102,290, while the lightest was collected in August, amounting to $4,606,196. Over half of the revenue was from Excise taxes, totalling $12,152,486. Import duty yielded $7,875,764, sales tax on imports $1,763,253, Excise tax on imports $1,237,328, Excise duty $1,210,032, sundry collections $15,242.

The Customs postal branch, Toronto, received 160,524 packages during the five-month period, passed 13,282 entries and collected $323,634. Totals for the express branch were: packages 103,126, entries 18,897, collections $855,065.

One hundred and ninety-five aeroplanes inward and outward were handled at the Customs air harbour between April 1 and August 31. Of this number 122 were United States planes and 73 were Canadian. Passengers numbered 243; United States planes carrying 170 and Canadian planes 73.

At Hamilton

Custom-Excise revenue collected at the port of Hamilton, Ontario, between the dates April 1 and August 31, 1938, amounted to



This illustration shows the new Dominion Public Building at London, Ont., which houses the National Revenue services. The office of the Collector of Customs and Excise, the Long Room, and the Postal Parcels branch occupy the third floor. The Appraisers and the Express branches are on the ground floor. On the fourth floor are the offices of the District Inspector, Drawbacks branch, Sales Tax Auditors, and the Records Room. On the fifth and sixth floors the Income Tax Division offices are situated.

$6,634,253. Sales and Excise taxes, domestic, made a good showing and produced the heaviest revenue totalling $3,111,360, an increase of $24,742. The second largest revenue was from Excise duty, namely $1,622,139. Import duty receipts were $1,472,729, sales tax on imports $143,353, Excise tax on imports $282,602, sundry collections $2,070.

The number of parcels handled at the Customs postal branch at Hamilton during the five-months period was 17,303, a drop of 2,081, while the number handled at the express branch was 11,325, a drop of 1,919. Collections at the respective branches totalled $39,568, and $82,857.

At Windsor

Revenue from Customs and Excise at the port of Windsor, Ont., collected from April 1 to August 31, 1938, totalled $7,175,519. Receipts from Excise tax amounted to $4,063,336, Excise duty $383,905, import duty and taxes $2,715,360, sundry collections $12,917.

Packages handled at the Customs express branch during the five months period numbered 2,310, entries passed 617, while total collections were $15,090. At the postal branch packages handled totalled 2,490, entries passed 439, collections $5,223.

At Winnipeg

Revenue for the first five months of the current fiscal year collected at the port of Winnipeg amounted to $4,074,486. This total was made up as follows: import duty $1,463,831, sales tax on imports $443,952, Excise tax on imports $278,744, Excise tax $1,461,593, Excise duty $422,523, sundry collections $3,843.

While business transacted at the Customs Express branch, during the first three months of this fiscal year decreased compared with the same months last year, the months of July and August made substantial gains bringing the five-month total well ahead of last year's figures. Revenue collected from April 1 to August 31, 1938, totalled $142,462, an increase of $9,364, while the number of entries passed was 4,128, an increase of 381.

At Vancouver

A statement of collections at the port of Vancouver for the first five months of this fiscal year shows Customs-Excise receipts totalling $6,573,804. Revenue from import duty amounted to $2,882,298, Excise tax $2,129,820, sales tax on imports $766,919, Excise tax on imports $435,496, Excise duty $346,017, sundry collections $13,255. The heaviest revenue in the five months period was taken in August, totalling $1,644,134. The total number of entries was 51,883, made up as follows: import 44,377, Excise tax 6,023, Excise duty 1,483.

A summary of business transacted at the express and postal branches from April 1 to August 31, gives the following: express branch—duty and taxes $109,685, packages received 40,186, entries 3,097, shipments received 15,951: postal Branch—collections $93,996, packages received 59,055, entries 3,679, manifests 594.

At Victoria

Victoria, B.C., collected $790,046 in Customs-Excise revenue from April 1 to August 31. Over half the total receipts were from import duty, which amounted to $461,827. Excise tax produced $184,974, Excise duty $139,859, sundry collections $3,386. A total of 9,219 entries was passed, an increase of 430. These comprised 7,803, import entries, 965 Excise tax entries and 451 Excise duty entries.

Revenue collected at the Customs postal branch, Victoria, in the five months period amounted to $35,147, while entries passed numbered 1,275, packages received 14,189. Express branch collections totalled $9,434. Entries numbered 356, Pieces of bonded baggage received totalled 18,350, increase 7,006, pieces examined 8,085, increase 3,736, pieces forwarded 10,265, increase 3,270.

The volume of foreign shipping in the five months increased by 20 per cent and the coastwise shipping by 7 per cent. Foreign vessels inward numbered 2,104, increase 361, outward 2,164, increase 361; coastwise shipping inward 1,205, increase 80, outward 1,208, increase 81. Aeroplanes reported inward totalled 11, a decrease of 38, outward 12, decrease 37. A total of 9,250 automobiles was entered, a gain of 1,403, while those cleared outward numbered 9,749, a gain of 1,047. These totals show an increase of 14 per cent in the total volume of automobile traffic handled.

SPECIAL CLASS EXCISEMAN EXAMINATION

In the September number of the NATIONAL REVENUE REVIEW some details were given regarding the examination for Special Class Excisemen to be held in December next. In order that those interested might prepare themselves, specimen questions set in the 1936 examination were given. It was pointed out that, of course, entirely different questions would be asked in the forthcoming examination.

In addition to the specimen questions contained in the September number, the following is the paper set on Excise Bookkeeping—Distillery Books, in 1936. In the November number of the REVIEW the sample examination paper covering Excise Bookkeeping—Tobacco Manufacturers' Books, will be given.

EXCISE BOOKKEEPING—DISTILLERY BOOKS

J. Jackson, licensed distiller of Orillia, had the following balances of grain and spirit standing on his stock books on the first day of March, 1936:

	pounds
Grain—Corn—Foreign..	440,000
Rye—Domestic..	250,000
Oats— “	150.000
Malt— “	25,000
Total grain..	865,000

SPIRITS

Distillery stock book No. 2 in process of manufacture.. .. .	25,000	P.G.
W.H. a/c book No. 1 N.P. 14 Pkgs..	32,500	“
W.H. a/c. book No. 2 Rectified 5,000 Pkgs..	300,000	“
D.P. Stock book No. 3..	800	“
Total spirits..	358,300	

During the month the following quantities of grain were brought into the distillery:—

	pounds
Corn—Foreign..	625,000
Rye—Domestic..	180.000
Oats— “	100.000
Malt— “	32,500
Barley— “	9,000
Total grain..	946,500

During the month the following quantities of grain were removed:—

	pounds
Corn..	30,000
Rye..	1,500
Oats..	20.000
Barley..	6,000
Total grain..	57,500

Quantity of grain mashed during the month was:—

	pounds
Malt..	12,500
Corn..	500,000
Rye..	75,000
Oats..	7,500
Total grain..	595,000

and the beer or wash made was .. .. 340,000 Gals.

The spirit produced during the month was: 183,050 pounds. Gravity 8·44. Strength 56·9. O.P. The spirit produced was the product of 595,000 pounds grain and 340,000 gals. of wort.

March 21. Shipped from W.H. No. 2 on removal entry to P. Ross, Ottawa, 60 bbls, 3,000 P.G.; on arrival at Ottawa the quantity found upon weighing and testing was only 2,900 P.G. Show by entries in books how this deficiency should be dealt with. The distiller, J. Jackson, paid duty on this deficiency.

March 30, 1936. Destroyed Fusil Oil—100 p.g. gal.

Warehoused the following spirits in W.H. No. 1. N.P. Tank No. 8 12,000 gals. at 60 O.P.—19,200 P.G.

On the 28th March shipped in bond on removal entry to K. Brown, Guelph, from W.H. No. 2, 20 bbls. spirits, 1,200 P.G.

Exported to L. Cook, Detroit, from W.H. No. 2, 1 bbl. of spirits, 40 gals. at 25 U.P.—30 P.G.

Removal in bond from W.H. No. 2 to L. Roy, St. Johns, 15 bbls. spirits—600 gals. at 50 O.P.—900 P.G.

Paid duty on 4 bbls. spirits from W.H. No. 2—250 gals. at 50 O.P.—375 P.G.

Returned for redistillation from W.H. No. 2—300 P.G. spirits. Transferred to B.R. from W.H., No. 2—600 P.G. spirits.

Took out from W.H. No. 2 for legal allowance Tank No. 1, 16,500 P.G. originally warehoused May 25, 1930. Quantity found 15,200 P.G.

Passes on entry for legal allowance and rewarehoused in Tank No. 2 the quantity found.

Returned to distillery for redistillation from W.H. No. 1 N.P. 4.000 gals. at 50 O.P.—6,000 P.G.

Brought into distillery from W.H. No. 2—300 gals. at 50 O.P.—450 P.G.

Brought into distillery D.P. from R. Hebert, Quebec, 1 bbl. spirits.—60 P.G.

Took out March 30, 1936, from W.H. No. 2 for legal allowance 10 bbls. spirits originally warehoused Oct. 22, 1926. 400 gals. at 25 U.P.—300 P.G. Re-weighed and tested 300 gals. 30 u.p.—210 P.G.—Loss 90 p.g.

The distillery paid duty on the spirits found. namely the 210 P.G.. and passed entry for legal allowance and for excess of legal allowance (if any).

Ex-warehoused for duty from W.H. No. 2,—3,000 gals. at 25 U.P.—2.250 P.G.

Removal to S. Murphy, London, duty paid spirits 250 gals. at 25 U.P. 187·50 P.G.

Brought into W.H. No. 1 from T. Stewart, Brantford, licensed distiller, 20 bbls. Non-potable spirits 800 gal. at 50 O.P.—1,200 P.G.

Removed to J. Desjardins, Bonded manufacturer. Quebec, 20 bbls. Non-potable spirits 800 gals. at 50 O.P.—1,200 P.G.

Transferred in bond from W.H. No. 2 to E. Burns. Fort William. 50 bbls. spirits 2.000 gals. at 30 O.P.—2.600 P.G.. which has been refilled from tank 12.

Received into W.H. No. 3 from D. Ward. licensed distiller. St. Catharines, 400 P.G. of duty-paid spirit.

Paid duty on deficiency one tank, 16, W.H. No. 2, namely 34 P.G.

On taking stock. on the first day of April, the following quantities were found:—

Spirit in process of manufacture..	47.579·10 P.G.
Non-potable spirit in bond.	As per Return
Maturing spirit in bond. . .	" "
Duty paid spirit..	" "
Spirit in B R.—Unbottled	600 P.G.

GRAIN

	pounds
Corn..	534.000
Rye..	353,000
Oats..	222,500
Malt..	46,000
Barley..	3.000

The candidate is required to enter the foregoing in the various books and make out monthly return and yearly stock statement.

FRUITS AND VEGETABLES ORDERS

The Minister of National Revenue has directed that the application of the value fixed for Lettuce imported into Canada as per Fruit and Vegetable Bulletin No. 5 (1938) (see Supplement No. 3), be suspended in respect of importation into the provinces of Nova Scotia. New Brunswick and Prince Edward Island, effective on entries on and after the 24th September, 1938.

The Minister has directed that the application of the value fixed for Cauliflower imported into Canada as per Fruit and Vegetable Bulletin No. 4 (1938) (see Supplement No. 4), be suspended in respect of importation into the provinces of Nova Scotia. New Brunswick and Prince Edward Island, effective on entries on and after the 24th September, 1938.

The Minister has directed that the application of the value fixed for Green Beans imported into Canada as per Fruit and Vegetable Bulletin No. 10 (1938) (see Supplement No. 4), be suspended in respect of importation into the provinces of Nova Scotia, New Brunswick and Prince Edward Island. effective on entries on and after the 24th September 1938.

The Minister has ordered that the fixed valuation for duty purposes on Green Peas, as set forth in Fruit and Vegetable Bulletin No. 9 (1938), be cancelled effective on entries on and after the 6th September, 1938.

The Minister has directed that the application of the value fixed for Peaches imported into Canada, as per Fruit and Vegetable Bulletin No. 16 (1938) (see Supplement No. 2), be suspended in respect of importation into the provinces of Manitoba, Saskatchewan. Alberta and British Columbia. effective on entries on and after the 15th September. 1938.

The Minister has directed that the application of the value fixed for Cantaloupes and Muskmelons imported into Canada as per Fruit and Vegetable Bulletin No. 14 (1938) (see Supplement No. 3). be suspended in respect of importation into the provinces of Manitoba, Saskatchewan, Alberta and British Columbia, effective on entries on and after the 17th September, 1938.

The Minister has directed that the application of the value fixed for Peaches imported into Canada. as per Fruit and Vegetable Bulletin No. 16 (1938) (see Supplement No. 2), be suspended in respect of importation into the provinces of Manitoba, Saskatchewan, Alberta and British Columbia, effective on entries on and after the 10th September, 1938.

IMPORTS DECLINED

Customs returns show that the value of Canada's imports in August was $57,026,000 compared with $69,966,000 in August last year, a decline of 18·5 per cent. Purchases from the United States totalled $35,269,000 compared with $40,163,000, a drop of 12·2 per cent. Imports from the United Kingdom fell 21·1 per cent to $10,370,000 from $13,142,000. Imports from the British West Indies aggregated $1,942,000 compared with $1,856,000; Germany, $1,037,000 against $1,062,000; Straits Settlements, $804,000 against $1,561,000; Colombia, $626,000 against $509,000; British India, $539,000 against $678,000; Australia, $527,000 against $1,083,000; France, $543,000 against $647,000; Belgium, $464,000 against $694,000 and Japan $405,000 against $530,000.

Leading commodities imported during the month follow, with 1937 totals in brackets: crude petroleum, $4,634,000 ($5,768,000); farm implements, $3,299,000 ($1,745,000); coal, $3,028,000 ($3,089,000); machinery, $2,895,000 ($3,916,000); sugar, $2,315,000 ($2,303,000); plates and sheets, $1,946,000 ($3,358,000); fruits, $1,803,000 ($2,856,000); automobiles and parts, $1,435,000 ($2,197,000); books and printed matter, $1,338,000 ($1,142,000); electric apparatus, $1,025,000 ($1,323,000).

IMPORTS OF TEA AND COFFEE

Canada's July import of tea amounted to 2,297,833 pounds compared with 4,654,547 in the previous month and 2,943,231 in the corresponding month last year. Ceylon supplied 738,274 pounds, the United Kingdom 694,625, British India 619,635, Japan 214,085 and China 13,609. Imports of chicory and coffee totalled 3,430,706 pounds compared with 3,562,414 in June and 3,314,909 in July, 1937. Imports of green coffee from Jamaica aggregated 931,980 pounds, British East Africa 926,923, Colombia 697,918, Brazil 438,914, Guatemala 144,103, United Kingdom 71,624, Costa Rica 54,551 and Trinidad and Tobago 56,300.

EXPORTS FOR FIVE MONTHS

Customs returns show that during the first five months of the current fiscal year the export of domestic produce totalled $335,964,914 compared with $483,588,353 in the same period last year. The export of foreign produce was $36,545,053 compared with $7,701,369. The following were the chief items of export in the five months, with last year's figures in brackets: Newsprint, $43,902,196 ($53,249,647); wheat, $26,554,085 ($52,372,526); copper, partially manufactured, $20,972,284 ($24,953,630); nickel, $16,734,697 ($24,606,612); meats, $14,887,357 ($18,548,585); planks and boards, $14,842,022 ($19,569,808); wood pulp, $10,655,803 ($17,567,278); automobiles and parts, $10,033,710 ($13,520,825); fish, $8,927,440 ($9,654,381); wheat flour, $6,879,849 ($9,914,532); cheese, $4,872,579 ($5,684,362); furs, $3,458,548 ($5,034,936).

EXPORT OF WHEAT AND FLOUR

Customs statistics show that the August export of wheat was 6,266,055 bushels, of the value of $5,670,536 compared with 6,544,967 at $9,098,765 in August last year. The amount to the United Kingdom was 3,801,069 bushels compared with 4,945,204. All of the wheat to the United Kingdom was shipped via Canadian sea ports. The wheat flour export was 286,270 barrels at $1,269,152 compared with 288,648 at $1,780,717 a year ago. The amount to the United Kingdom was 151,694 barrels compared with 168,470. The amount which went by Canadian sea ports to the United Kingdom was 151,337 barrels and by United States ports 357. The August export of barley was 1,253,883 bushels at $643,336 compared with 774,741 bushels at $548,686 last year. Practically all of the barley went to the United Kingdom. Export of oats was 701,748 bushels at $266,704 compared with 307,326 bushels at $166,626. The rye export was 146,533 bushels at $71,445 compared with 199,624 at $168,593. Most of the oats went to the United Kingdom and rye to foreign countries other than the United States.

NEWS AND COMMENT

Edmundston, N.B.: The annual meeting of the New Brunswick and Prince Edward Island branch of the Customs and Excise Officers' Association was held at Edmundston on September 24. L. H. Webber, of the Customs-Excise staff at St. Stephen, presided, and the Association was welcomed to Edmundston by Alderman Tweedie. At the dinner in the evening the speakers were K. S. McLaughlin of the Fraser Companies; Dr. LaPorte, Minister of Health and Labour in the New Brunswick Legislature; David Sim, Commissioner of Excise; A. C. Savage; and Mr. Robichaud, representing the Civil Service Federation.

On the following day the Commissioner of Excise had a three-hour meeting with the National Executive of the Customs and Excise Officers' Association, at which many staff problems were discussed.

Sudbury, Ont.: W. G. Denison retired on superannuation on September 1, 1938, after having served for twenty-five years on the Customs-Excise staff at this port. For the past eighteen years Mr. Denison has been in charge of the Mail and Express Branch. The retiring officer was presented with a desk set, suitably engraved, by A. H. Cooper, Collector, on behalf of the assembled staff. The Collector paid tribute to Mr. Denison's long and faithful service.

Vancouver, B.C.: Pier D, one of the principal piers on the waterfront, was destroyed by fire on July 27 this year. It was an outstanding landmark in the history of the city. For years, and prior to the erection of Pier B.C., passengers to the Orient embarked on the "Empress" liners from this pier. It was built in 1913-14, was 920 feet long by 200 feet wide and was constructed entirely of wood. The lower story, with its flooring just above high tide, had an area of 108,000 square feet. It was used for the storage of freight, with trackage along its east side, providing for direct movement of freight on and off box cars. The upper story was on a level with Ganville Street and comprised two large waiting rooms with ticket offices between them. Ranged along the side of the pier were the offices of C.P.R. marine officials, Customs offices and baggage rooms. It had accommodation for two deep sea ships and eight coastwise vessels.

The pier was totally burned within the space of two hours.

Halifax: The port of Halifax cleared 249 vessels inward, net registered tonnage 244,789, and 250 vessels outward, net registered tonnage 239,652, during the month of August. This was a decrease of 20 in the number of vessels arriving and of 9 in the number departing, compared with August last year. Cargo tonnage handled totalled inward 110,349, decrease 29,908, outward 33,987, decrease 31,517. Passengers landed numbered 2,607, decrease 760, passengers embarked 2,589, decrease 779.

Shipping totals for the eight months period, January 1 to August 31, 1938, showing comparison with the same months last year, were as follows: vessels inward 2,016, decrease 63, net registered tonnage 2,588,750, decrease 102,042, vessels outward 2,015, decrease 65, net registered tonnage 2,609,069, decrease 111,390; cargo tonnage inward 742,382, decrease 144,037, outward 593,064, decrease 112,633; passengers landed 10,364, decrease 987, embarked 7,903, decrease 1,899.

Regina: J. H. Spooner, Collector, states that while Customs-Excise revenue at the port of Regina for the first three months of this fiscal year showed a decline from those of the previous year, collections for July and August were in excess of the same months of last year. When a reasonable western grain crop was assured, a decided increase in importation at this port was noted. Revenue for the two months, July and August, 1938, totalled $316,341, an increase of $20,140. Customs duties amounted to $118,597, Excise taxes $139,080, Excise duties $58,351, sundry collections $313.

Edmonton: At the port of Edmonton, Customs-Excise revenue totalled $910,339 in the five months of this fiscal year. Import duties were the most productive source of income, yielding $339,023. Next in importance were Excise tax receipts amounting to $275,862.

Then followed Excise duty $143,285, import sales tax $101,243, Excise tax on imports $50,136, sundry collections $790. A. H. Elliott, Collector, states that although domestic duties and taxes decreased during the 5 months compared with the corresponding period of 1937, import collections were heavier than last year. He explained that this, no doubt, was due in part to the fact that lumber, a large quantity of which is handled through this port, is now exempt from sales tax, whereas import collections benefited from the increased activity in the northern mining fields, Edmonton being the distributing point.

Niagara Falls: A total of 328,079 automobiles, inward and outward, carrying in all 1,240,918 passengers, was handled at the port of Niagara Falls, during the month of August; a drop of 65,329 in the number of cars and 681,969 in the number of passengers, compared with August, 1937. Traffic totals in detail for August were as follows: United States cars inward 115,549, decrease 32,355, outward 105,597, decrease 29,186; Canadian cars inward 55,991, decrease 3,446, outward 50,942, decrease 342; other vehicles inward 2,756, decrease 3,610, outward 2,792, decrease 3,609.

Automobiles entered under 60-day touring permits during August numbered 34,624, a drop of 11,206, while those entered under travellers vehicle permit numbered 284, a decrease of 127. Canadian cars reported outward under touring permit totalled 10,392, a decrease of 2,339. A total of 80,693 United States automobiles was entered for short stays of 48 hours or less. This compares with 100,720 entered during August last year, a difference of 20,027.

Montreal: A total of 21,433 parcels was received at the Customs postal branch, Montreal, during the month of August, of which number 21,023 were cleared. Compared with August last year these figures show decreases of 3,208 and 3,092 respectively. Entries received totalled 1,971, a decrease of 45, while collections amounted to $72,572, a drop of $4,853.

Packages received at the express branch numbered 13,641, decrease 407, entries 2,409, decrease 40. Collections for the month totalled $167,884, a decrease of $16,961.

Montreal: A summary of international aeroplane traffic through the Customs Air Harbour, St. Hubert, for the month of August, shows that a total of 290 planes, carrying in all 1,142 passengers and 1,495 pieces of baggage was handled. Compared with August last year there was an increase of 14 in the number of planes, of 125 in the number of passengers and of 301 in pieces of baggage. Totals in detail showing comparison with August last year were as follows:—

Aeroplanes inward 146, increase 5, outward 144, increase 9; passengers inward 532, increase 32, outward 610, increase 93; pieces of baggage inward 668, increase 111, outward 827, increase 190; express packages inward 61, increase 22, outward 11, decrease 1; bags of mail inward 603, increase 103, weight 8,731 pounds, increase 1,377, outward 462, increase 86, weight 7,629 pounds, increase 3,101.

The value of imports during August was $1,894 as against $12,065 imported in August, 1937, while the number of tourist permits issued was 6 compared with 5. Four flights inward and 4 outward were cancelled owing to weather conditions. This compares with 3 inward and 3 outward cancelled during August last year.

Toronto: Collections amounting to $179,926 were received at the Customs express branch, Toronto, during August last. This was a drop of $18,773 compared with the sum collected in August, 1937. The number of entries increased by 334 to a total of 3,851, while the number of packages received decreased by 381 to a total of 17,348. August collections at the postal branch totalled $65,879, a decrease of $5,068. Entries numbered 2,614, increase 168, packages received 20,807, decrease 7,183, packages delivered 28,961, increase 990.

Forty-seven aeroplanes carrying a total of 83 passengers reported through the Customs air harbour during August. Thirty-seven of these were United States planes carrying in all 70 passengers, and 10 were Canadian planes carrying in all 13 passengers. During August last year 62 aeroplanes reported, and the number of passengers carried was 49.

JUST AMONG OURSELVES

SEPTEMBER-OCTOBER

ADDITIONS

Nova Scotia

Halifax: A. A. Rolph, Customs Excise Clerk.

British Columbia

Nelson: A. A. Aitken, Customs Excise Examiner.

Audit

Ottawa: G. M. Coxall, Stenographer, Grade 1.

Administrative

P. E. A. Jackson, Stenographer, Grade 1; G. L. McCuaig, Stenographer, Grade 1.

DEDUCTIONS

Nova Scotia

Halifax: N. F. Sutherland, Customs Excise Examiner (Retired).

New Brunswick

Bathurst: J. E. White, Collector of Customs and Excise, Grade 1 Port (Registrar of Shipping). (Retired).

Quebec

Montreal: F. Mondoux, Customs Excise Examiner (Retired).

Ontario

Gananoque (Rockport): D. C. Kelly, Sub-Collector of Customs and Excise, Limited Service Outport (Re-assigned to Immigration Dept.).

Toronto: G. R. Kendall, Clerk, Grade 1 (Resigned); G. W. Tomlinson, Customs Excise Cashier, Grade 8 (Retired).

Windsor: C. A. Brown, Customs Excise Examiner (Resigned).

Manitoba

Winnipeg: K. A. N. Flemming, Chief Customs Excise Clerk, Gr. 7 (Retired); R. Simpson, Customs Appraiser (Divisional) (Retired).

Inspection

St. Albans, Vt.: A. Guerin, Customs Excise Examiner (Retired).

Investigation-Drawbacks

Windsor, Ont.: F. D. Brocklebank, Investigator of Drawback Claims (Deceased).

Audit

Ottawa, Ont.: T. P. Carpenti, Stenographer, Grade 1 (Services terminated).

Administrative

M. E. Carter, Stenographer, Grade 1 (Re-assigned to Dept. of Trade and Commerce); W. J. H. Mallette, Senior Customs Excise Checking Clerk (Deceased).

PROMOTIONS

Nova Scotia

Halifax: F. R. Messervey, from Clerk, Grade 1, to Customs Excise Examiner; C. G. O'Brien, from Express and Postal Computing Clerk to Computing Clerk; W. M. Zinck, from Customs Excise Enforcement Officer to Customs Excise Examiner.

New Brunswick

Saint John: J. G. Henderson, from Customs Excise Clerk to Senior Customs Excise Clerk.

Quebec

Farnham: A. H. Bessette, from Sub-Collector of Customs and Excise, Grade 1 Outport, to Collector of Customs and Excise, Grade 1 Port.

Montreal: J. C. H. DeSeve, from Customs Excise Examiner to Special Exciseman, Grade 1; J. R. E. Marchand, from Office Boy to Clerk, Grade 1; J. F. R. Messier, from Office Boy to Clerk, Grade 1.

Quebec: F. de Casault, from Customs Excise Examiner to Express and Postal Computing Clerk; J. J. N. G. Lemieux, from Cashier and Computing Clerk to Computing Clerk; A. Gagne, from Customs Excise Examiner to Cashier and Computing Clerk.

Victoriaville: J. B. H. Malo, from Sub-Collector of Customs and Excise, Grade 1 Outport to Collector of Customs and Excise, Grade 1 Port.

Ontario

Brantford: A. A. Coale, from Customs Excise Clerk (Relieving) to Customs Appraiser; G. M. Cook, from Customs Excise Examiner, to Express and Postal Computing Clerk; R. J. Lyle, from Chief Customs Excise Clerk, Grade 4, to Collector of Customs and Excise, Grade 4.

Ottawa: E. G. Munson, from Office Boy to Clerk, Grade 1.

Toronto: W. T. Bush, from Customs Excise Clerk (Relieving) to Customs Excise Cashier.

Manitoba

Winnipeg: G. S. Telford, from Assistant Customs Appraiser to Customs Appraiser (Divisional); W.

Jordan, from Customs Express or Postal Superintendent to Chief Customs Excise Clerk, Grade 7 Port.

British Columbia

Vancouver: R. Hambleton, from Office Boy to Clerk, Grade 1.

Administrative

Max Gennis, from Office Boy to Clerk, Grade 1; G. O. MacDonell, from Office Boy to Clerk, Grade 1; Wilbert Mulligan, from Clerk, Grade 2, to Clerk, Grade 3; D. A. Strong, from Stenographer, Grade 1, to Stenographer, Grade 2; J. P. Webster, from Stenographer, Grade 1, to Stenographer, Grade 2; E. H. Williams, from Office Boy, to Clerk, Grade 1.

PROMOTIONS AND TRANSFERS

Quebec

W. E. A. Rowat, from Sub-Collector of Customs and Excise, Grade 1 Outport Huntingdon (Trout River) to Cashier and Computing Clerk, Huntingdon.

TRANSFERS

New Brunswick

W. B. Bentley, from Customs Excise Enforcement Officer, Saint John (St. Martins), to Sub-Collector of Customs and Excise, Limited Service Outport, Saint John (Sussex).

British Columbia

P. J. Coombes, from Customs Truckman, Vancouver, to Customs Guard, Victoria.

W. G. Watson, from Customs Guard, Victoria, to Customs Truckman, Vancouver.

EXPORTS TO UNITED STATES

Departmental statistics show that domestic exports to the United States in August amounted to $39,601,895 compared with $44,122,202 in August last year, and the export of principal commodities affected by the United States-Canada trade agreement totalled $18,012,404 as against $22,838,977. During the first eight months of 1938 the domestic exports to the United States amounted to $183,064,038 compared with $315,246,491 a year ago, and the trade agreement articles were $115,747,839 compared with $170,229,189.

Principal commodities exported under the agreement in August were as follows, with the 1937 figures in brackets: maple sugar $193,642 ($112,469), whiskey $492,766 ($1,286,236), dairy cattle $42,597 ($27,460), beef cattle $338,683 ($2,370,593), horses $22,004 ($64,095), fresh lobsters $148,735 ($151,800), whitefish $112,412 ($134,858), muskrat skins $122,189 ($19,597), cheese $23,398 ($79,477), logs $182,410 ($85,938), softwood planks and boards $1,080,436 ($1,173,846), pulpwood $1,828,740 ($1,819,717), shingles $757,194 ($619,774), wood pulp $2,384,805 ($2,821,643), newsprint $8,133,637 ($8,781,758), asbestos $228,766 ($453,448), nickel in matte or speiss $185,454 ($168,696).

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the months of April to September inclusive, of the Fiscal Years 1937-1938 and 1938-1939. (Decrease marked *).

Districts	1937-38	1938-39	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	598,727 89	369,775 76	*228,952 13
Halifax	1,378,776 71	2,005,186 42	626,409 71
Saint John	955,365 06	1,397,970 04	442,604 98
Quebec	1,202,681 16	1,380,530 94	177,849 78
Montreal	25,932,011 56	30,938,590 03	5,006,578 47
Ottawa	5,416,950 26	6,215,521 65	798,571 39
Kingston	232,097 80	254,966 27	22,868 47
Belleville	550,490 97	553,764 01	3,273 04
Toronto	33,342,027 50	41,410,921 11	8,068,893 61
Hamilton	5,805,260 25	7,427,784 19	1,622,523 94
London	8,940,266 37	10,401,632 00	1,461,365 63
Fort William	291,774 45	439,708 41	147,933 96
Winnipeg	2,368,538 01	3,368,806 37	1,000,268 36
Regina	269,613 40	271,246 77	1,633 37
Saskatoon	174,182 87	144,534 68	*29,648 19
Calgary	1,043,534 37	1,342,327 25	298,792 88
Edmonton	392,014 24	475,784 48	83,770 24
Vancouver	6,542,838 23	8,998,138 31	2,455,300 08
Yukon	25,169 68	44,022 98	18,853 30
Total	95,462,320 78	117,441,211 67	21,978,890 89

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF SEPTEMBER 1937 AND 1938

—	1937	1938	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	9,081,200 08	7,702,866 32		
Less Refunds and Drawbacks	845,639 53	806,434 36		
Net	8,235,560 55	6,896,431 96		1,339,128 59
Excise Taxes	15,264,886 35	13,636,924 68		
Less Refunds and Drawbacks	316,248 38	345,442 73		
Net	14,948,637 97	13,291,481 95		1,657,156 02
Excise Duties	4,722,822 63	4,547,608 40		
Less Refunds and Drawbacks	33,183 02	26,583 67		
Net	4,689,639 61	4,521,024 73		168,614 88
Sundry Collections	63,057 59	58,165 45		
Less Refunds	13 30			
Net	63,044 29	58,165 45		4,878 84
Net Totals	27,936,882 42	24,767,104 09		3,169,778 33
Net Decrease				3,169,778 33

TOTALS FOR SIX MONTHS

—	1937-38	1938-39	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	51,984,707 74	45,549,640 53		
Less Refunds and Drawbacks	4,488,862 00	4,976,204 25		
Net	47,495,845 74	40,573,436 28		6,922,409 46
Excise Taxes	86,209,769 29	79,467,769 72		
Less Refunds and Drawbacks	1,737,807 65	1,800,624 32		
Net	84,471,961 64	77,667,145 40		6,804,816 24
Excise Duties	27,809,442 06	27,377,489 11		
Less Refunds and Drawbacks	295,824 58	287,998 59		
Net	27,513,617 48	27,089,490 52		424,126 96
Sundry Collections	391,156 26	361,790 56		
Less Refunds	102 70	175 39		
Net	391,053 56	361,615 17		29,438 39
Net Totals	159,872,478 42	145,691,687 37		14,180,791 05
Net Decrease				14,180,791 05

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF SEPTEMBER 1937 AND SEPTEMBER 1938

—	September, 1937	September, 1938	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	4,758,554 17	5,890,328 18	1,131,774 01	

TOTALS FOR SIX MONTHS

—	1937-38	1938-39	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	95,462,320 78	117,441,211 67	21,978,890 89	

COMPARATIVE STATEMENT PREPARED FROM CUSTOMS STATISTICS OF CANADIAN EXPORT TRADE DURING THE MONTH OF SEPTEMBER, AND THE SIX MONTHS ENDED SEPTEMBER, 1937 AND 1938

—		September, 1937		September, 1938	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			94,151,927		83,179,583
Total Exports (Foreign Produce)			1,064,221		902,883
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	5,903,060	7,507,277	12,614,858	8,410,294
Wheat flour	Brls.	306,655	1,855,488	319,739	1,230,963
Fish	Cwt.	345,153	3,061,554	306,745	2,981,533
Furs	$		598,359		518,427
Meats	Cwt.	186,579	2,832,871	154,785	2,424,883
Cheese	Cwt.	148,479	2,128,002	139,929	2,050,404
Planks and boards	M ft.	223,507	5,410,634	139,448	3,014,793
Wood pulp	Cwt.	1,435,322	3,744,448	1,116,340	2,304,564
Newsprint	Cwt.	6,173,095	11,303,766	3,911,722	8,523,555
Automobiles and parts	$		1,504,938		1,412,446
Copper, partially manufactured	Cwt.	369,143	5,009,386	498,768	4,703,938
Nickel, unmanufactured	$		4,747,306		4,976,553

—		Six months ended September, 1937		Six months ended September, 1938	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			577,740,280		419,244,497
Total Exports (Foreign Produce)			8,765,590		37,447,936
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	44,875,094	59,879,803	38,392,652	34,964,379
Wheat flour	Brls.	1,954,812	11,770,020	1,670,326	8,110,812
Fish	Cwt.	1,392,734	12,715,935	1,218,047	11,908,973
Furs	$		5,633,295		3,976,975
Meats	Cwt.	1,391,446	21,381,456	1,014,857	17,312,240
Cheese	Cwt.	531,462	7,812,364	470,806	6,922,983
Planks and boards	M ft.	1,000,793	24,980,442	834,675	17,856,815
Wood pulp	Cwt.	8,641,656	21,311,726	5,363,191	12,960,367
Newsprint	Cwt.	35,022,166	64,553,413	24,127,002	52,425,751
Automobiles and parts	$		15,025,763		11,446,156
Copper, partially manufactured	Cwt.	2,174,324	29,963,016	2,845,938	25,676,222
Nickel, unmanufactured	$		29,353,918		21,711,250

At The Whirlpool Rapids Bridge

THIS illustration shows the Customs examination yard at the Whirlpool Rapids Bridge, better known as the Lower Arch Bridge, Niagara Falls, Ontario. Since the collapse of the Falls View Bridge last winter, this structure has borne the brunt of the heavy motor traffic at this famous tourist point.

The
National Revenue Review

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Department of National Revenue

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The National Revenue Review

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J. Sydney Roe, Editor

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Decreased Cost of Collection

PERCENTAGE expense of collecting Canada's Customs and Excise revenue during the past fiscal year dropped to an all-time low, standing at 2·48 per cent. Before this the lowest percentage expense of collection since Confederation was reached in the years 1920 (Customs revenue only) and 1924 when it amounted to 2·49. For the previous fiscal year, 1936-37, collection costs stood at 2·71, and for the year before at 3·20. Costs reached their highest figure in 1868-69 when they climbed to 7·09 per cent. The average percentage expense of collection since Confederation stands at 3·82.

The percentage of duty on the total value of goods entered for home consumption, dutiable and free, dropped for the past fiscal year to 12·98 from 13·73 for the previous year and 15·79 for 1935-36. This was the lowest percentage since 1875 when it stood at 12·83. Percentage totals have fluctuated since 1867 between a minimum of 10·2 per cent recorded in 1873 to a maximum of 21·65 per cent reached in 1889. The average percentage of duty on the value of goods entered for home consumption since Confederation is 16·45.

A Twinge of Conscience

SOMEONE in Toronto had a twinge of conscience recently which prompted the remittance of $180 to the Income Tax Division. The Commissioner of Income Tax received from the Toronto District Inspector the sum of $180 which had reached that official in a plain envelope bearing the Toronto postmark October 18, 1938, without any indication of the sender. The sum of money was made up of one Bank of Canada bill $100, 1 Bank of Canada bill $50, and 3 Bank of Toronto bills of $10 each. The $180 was applied to the credit of "Unknown Taxpayer."

Motor Tourists from Foreign Lands

DEPARTMENTAL returns show that eighteen countries, other than the United States, were represented by the automobile tourist traffic which crossed into Canada under sixty-day touring permits during September. One hundred and twenty-three cars were entered in all. The most distant countries represented were, perhaps, British India, from which one car was entered and the Philippine Islands from which 6 were brought in. The island of Malta was represented by one car, Germany by one, France by 2 and the United Kingdom by 4. Other distant lands from which cars were entered under sixty-day touring permits were: Hawaii 43 cars, Cuba 16, Panama 13, Mexico 12, Colombia 7, British West Indies, other, 2, Argentina, Brazil, Venezuela, Porto Rico, one each. Also ten cars were entered from Newfoundland and one from Alaska.

Toronto Shows a Gain

HERE is an interesting sidelight on business conditions from the port of Toronto. Business handled at the Customs postal branch during the month of September, 1938, increased at all points compared with September last year. The number of packages received was 32,157, an increase of 3,447, packages delivered 29,337, an increase of 2,948. Entries totalled 2,682, increase 311, while collections amounted to $73,904, a gain of $2,663. Packages received at the Customs express branch numbered 19,354, an increase of 1,156, entries 3,979, increase 284. Duty collected totalled $199,533, a drop of $17,809.

Forty-nine aeroplanes reported through the Customs air harbour during September. Of these 19 were United States planes and 30 Canadian. Passengers carried numbered 48. During September last year 43 aeroplanes reported carrying in all 42 passengers.

More Canadian Tourists Visit United States

COLLECTORS and Sub-Collectors reported to the Department that six thousand more Canadian motor cars were reported outward for touring purposes through border points during the month of September this year than during September, 1937, totals for the respective months being 92,082 and 85,993. A classification by provinces shows that residents of Ontario led the way with a total exodus of 37,087 Canadian cars. British Columbia was in second place with 23,861 and Quebec third with 21,615. Then followed Manitoba with 3,213, New Brunswick 3,027, Saskatchewan 2,063, Alberta 1,200 and Nova Scotia 16. The busiest point of exit in September was Niagara Falls where 9,454 Canadians reported outward for touring purposes. Pacific Highway, B.C., was the second busiest point clearing 8,800 Canadian cars outward, followed closely by Lansdowne, Ont. (the Thousand Islands bridge) with a total of 8,108, Fort Erie with 6,830, Lacolle, Que., with 6,671 and Windsor, Ont., with 5,349. Other busy points of exit were: Phillipsburg, Que., 3,579, Huntingdon, B.C., 2,849, Trout River, Que., 2,820, Rock Island, Que., 2,367, Sarnia, Ont., 2,339, Emerson, Man., 2,333, Boundary Bay, B.C., 2,128, Osoyoos, B.C., 1,804, Douglas, B.C., 1,610, Aldergrove, B.C., 1,589, St. Stephen, N.B., 1,546.

An Appreciated Tribute

IN its issue of October 7 the *Montreal Gazette* refers editorally to the NATIONAL REVENUE REVIEW. The *Editor* reproduces this editorial, knowing that the success of the REVIEW during the past eleven years is due not solely to his own efforts and journalistic experience, but to the loyal co-operation of departmental officers throughout the Dominion who from time to time have provided material for its monthly production. Apart from the all too generous appreciation of his qualifications, the *Editor* feels this editorial will please those from coast to coast who have contributed so largely to the REVIEW's success. So here it is:—

> Government publications in general may be full of information and statistics, but not of a nature to intrigue the ordinary reader. The NATIONAL REVENUE REVIEW is an exception in the latter respect. It is issued every month by the Department of National Revenue and has with the September number completed its eleventh year of continuous publication. It has, as it states, developed into a friendly medium for the communication of information regarding the activities of the department and is widely quoted by the press of Canada. This may be explained by the fact that the matters it discusses, all of them important, are presented in concise form and in a readable way. Credit for this undoubtedly goes to the Editor, J. Sydney Roe, a journalist who has had long experience in the Old Country and in the Dominion as a worker on newspapers and in the Government service. Mr. Roe is known to working newspaper men all over Canada, having served in the Parliamentary Press Gallery and on several dailies. For a period he was on the *Gazette* staff, covering big stories, doing desk work and representing this newspaper at Ottawa. An all-round journalist, he could turn his hand to any newspaper task, from reporting a fire or interviewing a celebrity to writing special articles and editorials. He is also a poet of merit. For twenty-seven years he has been in the Government service and his record there is in keeping with his old newspaper career. As censor

of periodicals he has used sound judgment. As Editor of The National Revenue Review he regularly produces an informative, interesting monthly.

In the September number of this Government publication there are numerous items on varied topics, some of them out of the ordinary. For example, it is related that two women tourists from Shanghai, China, recently entered their automobile through Rock Island, Que. These visitors had covered nine thousand miles by sea and land. Another car entered this Customs point with a Cuban licence. It is stated that while United States motor car tourist traffic declined this year, the volume of Canadian travel outward increased by about 10 per cent. The Rock Island experience about represents the trend at other points of entry. It is gratifying to be informed that the department, as well as the Canadian Travel Bureau, has received many letters from American tourists telling of the friendly and courteous attitude of the Canadian Customs officers. This is important, seeing that a total of 435,166 United States automobiles entered Canada for touring purposes during the month of June alone. As for touring Canadians, it is reported that they brought home, duty free, dutiable goods to the value of $2,815,005, under the $100 exemption clause, in the four-month period April 1 to July 31. Incidentally, the new bridges over the St. Lawrence are being used by an ever-increasing number of Canadians and Americans. These and other facts dealt with in the National Revenue Review are set forth correctly and attractively, and testify to the journalistic skill of the editorial management.

Departmental Rulings

ORNAMENTAL Glass Trees, for table or mantel use, are dutiable under tariff item 624.

Hand Pack Fruit and Vegetable Fillers, for use in Canning factories for packing fruit and vegetables in cans of various sizes, are held to be of a class or kind made in Canada on and after October 10, 1938, and, accordingly, are dutiable at 25 per cent ad valorem under tariff item 427, when imported in accordance with the regulations from countries entitled to Favoured Nation Tariff treatment. Motors—Item 445g.

Hat Blocking Machine, per illustration, manufactured by Rudolph G. Muller, Irvington, N.J., designed to be used in the manufacture of hats, at the present time is held to be of a class or kind not made in Canada and, accordingly, this machine and bona fide complete parts thereof are admissible at 20 per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

Tinning Machine, per blue print, from the Wean Engineering Co. Inc., Warren, Ohio, for incorporation in a tin plate mill, at the present time is held to be of a class or kind not made in Canada and admissible at 20 per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motors—Item 445g.

Automatic Equalizer for trimming hickory billets, per blue prints and photographs submitted, from Turner, Day & Woolworth Handle Co., Louisville, Ky., being a special machine used in the manufacture of hockey sticks, at the present time is held to be of a class or kind not made in Canada and admissible at 20 per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g. Saw Blades—Item 431b.

The "Burns" Two-Conveyor Mixer and the "Burns" Blanched Nut Cleaner, as illustrated and described in Bulletin 348 of Jabez Burns & Sons Inc., New York, used in the manufacture of peanut butter, at the present time are held to be of a class or kind not made in Canada and admissible at 20 per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

The Nos. 1 and 2 "Burns" Tea Mixers, as illustrated and described in Bulletin 368 of Jabez Burns and Sons Inc., New York, for mixing and cleaning tea, at the present time are held to be of a class or kind made in Canada by Wm. & J. G. Greey, Ltd., Toronto, and others, and accordingly, are dutiable at 25 per cent under the Canada-United States Trade Agreement, under tariff item 427. Motor—Item 445g.

"Orams" Tight Barrel Trusser, per illustration, manufactured by the John S. Oram Co., Cleveland, Ohio, designed for trussing tight barrels, at the present time is held to be of a class or kind not made in Canada and, accordingly, this machine and bona fide complete parts thereof are admissible at 20 per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

"Made in Canada" Rulings

THE following ruling transferring goods from the category of " a class or kind not made in Canada " to that of " a class or kind made or produced in Canada " is issued in accordance with the Government's undertaking to give " adequate notice " to parties concerned, and is to be effective three weeks from the date hereof, October 21, 1938.

" White Portland Cement—plain and waterproofed—is of a class or kind made in Canada."

The following ruling transferring goods from the category of " a class or kind not made in Canada " to that of " a class or kind made or produced in Canada " is issued in accordance with the Government's undertaking to give " adequate notice " to parties concerned, and is to be effective three weeks from the date hereof, October 24, 1938:—

" Machineless Permanent Hair Waving Pads are of a class or kind made in Canada."

The One Hundred Dollars Exemption

DUTIABLE goods valued at $5,018,424 were brought into Canada during the six months period from April 1, to September 30, 1938, by returning Canadians, duty free under the one hundred dollars exemption clause provided in the Customs Tariff. The greater part of these goods totalling in value $4,553,950, came from the United States, the remainder $464,474 coming from all other countries. The outstanding item of import was clothing which amounted to $2,386,540 from all countries, the portion from the United States alone being $2,165,265. Next in value came furniture and household appliances totalling $551,170, with $527,083 coming from across the line. Then followed boots and shoes valued at $518,722, of which $503,346 was from the States, radios $352,336, of which $351,509 was from the States. Two other items listed were automobile tires and tubes totalling $80,176, with $80,115 purchased in the United States, and automobile accessories totalling $53,895, with $53,805 from across the border. Under the heading Miscellaneous Commodities goods to the value of $1,075,585 were brought in and of this amount $872,827 came from the United States.

During the month of September exempted travellers baggage brought home by Canadians amounted in value to $1,199,521. This compares with $1,004,801 brought in during September last year. Of these totals goods from the United States were valued at $1,023,267 and $814,927 respectively. Totals in detail for September, showing values brought in from all countries, with totals from the United States in brackets, were: clothing $529,326 ($449,319), furniture and household appliances $143,969 ($136,261), boots and shoes $116,225 ($111,445), radios $88,262 ($88,041), automobile tires and tubes $17,776 ($17,757), automobile accessories $15,362 ($15,336), miscellaneous commodities $288,601 ($205,108).

Changes in List of Customs-Excise Ports

Princetown, P.E.I., a postal collecting station under the survey of the port of Summerside, closed from the 1st September, 1938.

Mabou, N.S., a postal collecting station under the survey of the port of Port Hawkesbury, closed from the 1st October, 1938.

Lansdowne, Ont., referring to Supplement No. 10, it should be noted that goods are not to be manifested on this port.

Rockport, Ont., an Outport and Warehousing Port under the survey of the Port of Gananoque, Ontario, closed from the 1st November, 1938.

The Rolling Army of Motor Tourists

HERE are some facts and figures regarding incoming tourist travel. The Canadian border was crossed during September by 497,427 United States automobiles entered for periods of from a few hours to six months, according to statistics furnished the Department by Collectors and Sub-Collectors. This shows a drop of 23,158 compared with September, 1937, when 520,585 cars were admitted. Automobiles entered for periods not exceeding 48 hours numbered 317,326, an increase of 1,254; those entered for periods over 48 hours up to sixty days numbered 174,637, a decrease of 23,158; for periods between 60 days and 6 months 48, an increase of 27, while cars entered for purposes other than touring totalled 5,416, a drop of 1,281.

The province of Ontario alone entered 105,221 cars under sixty-day touring permit, while Quebec entered 41,594, British Columbia 13,345, New Brunswick 9,532, Manitoba 2,492, Alberta 1,306, Saskatchewan 819, and Nova Scotia 328. Cars entered for short stays through Ontario ports numbered 202,257, while New Brunswick entered 79,649 and Quebec 23,798. Twenty-nine cars were brought into British Columbia and 12 into Ontario for stays up to six months. Quebec entered the largest number of cars under travellers vehicle permits, viz., 2,081, then followed Ontario with 1,284 and British Columbia with 1,080.

A classification according to ports, outports and preventive stations issuing the largest number of sixty-day touring permits during September shows Windsor, Ontario, again in first place with a total of 31,253. Fort Erie was a close second with 25,227 and Niagara Falls third with 22,862. Other points of entry showing a substantial number of permits issued were: Lacolle, Que., 9,968, Lansdowne, Ont., 8,936, Phillipsburg, Que., 7,920, Sarnia, Ont., 7,431, Rock Island, Que., 5,021, Pacific Highway B.C., 4,942, St. Stephen, N.B., 2,988, Stanhope, Que., 2,875, Armstrong, Que., 2,863, Douglas, B.C., 2,595, Pigeon River, Ont., 2,462.

The port showing the largest number of United States cars entered for short stays of 48 hours or less was Fort Erie with 72,133. Then followed Niagara Falls with 61,453, St. Stephen, N.B., with 48,026 and Windsor, Ont., with 47,211.

The state with the largest representation was New York with a total of 46,883 cars entered during September. Michigan had the second largest representation with a total of 32,622. Other states whose cars were entered in large numbers were: Vermont 10,438, Ohio 9,593, Washington 9,381, Maine 9,088, Massachusetts 8,831, Pennsylvania 8,604, Illinois 5,349, New Jersey 4,134, Minnesota 3,432, Connecticut 3,052, California 2,858, New Hampshire 2,687.

The province of Ontario was visited by 34,453 cars entered under 60-day touring permit during September from the State of New York, by 32,260 from Michigan, 9,143 from Ohio and 7,336 from Pennsylvania. Quebec also drew its largest number of visitors from New York State, totalling 11,780, while 10,230 came from Vermont and 5,244 from Massachusetts. British Columbia entered 9,162 cars under 60-day permit from Washington State, 1,982 from California and 934 from Oregon; New Brunswick 6,139 from Maine and 1,654 from Massachusetts; Manitoba 928 from North Dakota and 864 from Minnesota; Alberta 635 from Montana and 113 from California; Saskatchewan 377 from North Dakota and 142 from Montana; Nova Scotia 200 from Massachusetts.

To Grace Canadian Houses and Gardens

LOVERS of flowers, who grow their own, are responsible for the activity of the season when bulbs are imported. Recently bulbs of every size, shape and description, such as hyacinths, narcissi, daffodils, crocuses, freesias and muscari, have been pouring into Canada from Great Britain, Holland, Belgium, France and other countries. Millions of bulbs, actually 35,347,367, arrived during the season of 1937-38, and the indications are that this large figure will be surpassed during the importing months of 1938-39. All these bulbs, which will be in the possession of amateur or professional gardeners and growers, later to produce pots of bloom, cut flowers and delightful garden beds in the spring, have to be handled and inspected before being allowed to be forwarded to their destinations in Canada.

Most of the bulbs in early September arrive by ship at Montreal where they are unloaded into sheds at the docks. There the inspectors of the Plant Protection Division of the Dominion Department of Agriculture check each importation to ascertain whether the importer has the necessary permit to make the importation and to make sure that each shipment carries the necessary health inspection certificate of the country of origin, and above all to prevent plant disease from entering Canada. At Montreal, Halifax, Saint John, and Vancouver, or any other port of entry indicated by the Dominion Government, all plants entering Canada are examined under the Destructive Insect and Pest Act which governs the importation of nursery stock, bulbs and other plants.

Great care, accuracy, and speed are necessary, so that the life of a bulb inspector during the importing season is particularly active. First of all there are the millions of bulbs to be handled and the transportation companies are anxious to load their cars destined to all parts of Canada and clear the sheds for the next boatload without delay. But the necessity for speed is secondary to care and accuracy. All bulbs are not as they should be. The inspector comes upon diseases such as botrytis of tulips, dry rot of crocuses, dry rot and fusarium of freesias, and bulb rot of narcissi; also infestation such as eel worm in iris, and bulb fly in narcissus. There are other diseases of plants, but whatever they are they are not permitted to enter Canada.

Thanksgiving Day an Ancient Ceremony

"Three times thou shalt keep a feast unto Me in the year. Thou shalt keep the feast of unleavened bread: (seven days). . . . . And the feast of harvest, the first fruits of thy labours, which thou hast sown in the field: and the feast of ingathering, which is in the end of the year, when thou hast gathered in thy labours out of the field." Exodus, Chapter 23, verses 14-16.

THUS was Moses commanded to appoint and proclaim the days of thanksgiving among the ancient Israelites. The custom of thanksgiving is as old as recorded history.

The aboriginal inhabitants of North America, like the Israelites of old, did not confine their public thanksgiving for bounteous crops within the limits of one day. While the Israelites observed three obligatory festivals, the Indians of North America held many public ceremonies in connection with the fruits of the earth.

Besides the main thanksgiving in the late autumn or early winter, there were ceremonies of gratitude for the rising of the maple sap, the ripening of fruits and berries, and for the planting and reaping of corn, culminating in the one general grateful appeal to the Almighty. The Huron and Iroquoian nations had at least six major thanksgiving ceremonies throughout the year—seven days when the corn was planted; seven days when the corn turned green; four days when the corn was harvested; the great mid-winter festival of general thanksgiving, and the earlier maple sap and the strawberry festivals.

The great autumn thanksgiving festival was conducted with much ceremonial, particularly by the Iroquois. Certain elected officials were placed in charge. They levied contributions of food from each wigwam, fixed the dates of the ceremonies, and approved of the orators to open the festival with an appeal to the Great Spirit and a prayer of gratitude to the three sister goddesses—Corn, Bean, and Squash. The Objibways celebrated their "midewiwin" in the season of ripening fruits and later for all benefits in late autumn, while the Indians in British Columbia held their great feast of thanksgiving on the coming of the salmon.

With the arrival of the white man to Canada, the unbroken chain of thanksgiving was continued by the early French colonists according to Christian observances and principles. In later years, with the increase of the population and the Confederation of the provinces, the Dominion parliament set aside a certain day in each year for the thanksgiving festival of the people of Canada. This year the date was the 10th of October.

Smuggling a Century Ago

THE first item in an old number of the *Upper Canada Gazette,* Volume 9, No. 20, printed at Toronto, October 2, 1834, which came to the notice of the *Editor* recently, is the announcement of the appointment of a new Collector at Fort Erie. The notice reads:—

> Government House. 22nd September, 1834. His Excellency the Lieutenant Governor has been pleased to appoint the Hon. James Kirby to be Collector of Duties and Customs at the port of Fort Erie, vice George Hardison.

Mr. Kirby evidently entered on his official duties immediately, as the first entry in his Letter Book, which is in the *Editor's* possession, and which contains handwritten copies of the Collector's official outgoing correspondence, is a letter apprising the Inspector General of a Customs seizure. The letter is dated September 25, 1834, three days after his appointment, and reads as follows:—

> I have the honor to acquaint you that I made a seizure yesterday. A man crossed over from Buffalo with a pair of horses and double wagon loaded with sundry goods enumerated in the enclosed list of appraisement, amounting to £53.16.7; and in making his entry of the cheese, I suspected him of making a false one. Under that suspicion I weighed one of the casks and found it greatly overweight. Suffice it to say—I found double quantity of every article which appeared mentioned in his several bills. I was then constrained to tell him that he had foreifted the whole of his goods, horses and waggons. On further examination I discovered that amongst the casks of crackers were 56 pounds of young hyson tea. The man surrendered everything quietly and acknowledged that he had made a false report. Many of the perishable articles like the cheese, ham, tea, confectionery and horses, I have already notified for sale, presuming the whole will be condemned. However by your earliest reply I shall feel myself better guided in my future operations as to the seizures which I trust will be found to have been regularly acted upon as far as I am informed.

Another seizure made a few days later is reported by Mr. Kirby to Edward C. Campbell, Clerk, Commissioner of Customs, Niagara. It is dated 17th October, 1834, and reads:—

> May I beg leave to request, you will inform the Commissioner of Customs that I made a seizure at the Fort early yesterday morning of a ship's boat and 2 barrels of whiskey, from Buffalo, which I have appraised as per report herein. And I trust it will be acted upon at the appointed time. Two persons under my employ were present at the moment of my having made the seizure and who can appear before you the day of trial if necessary.
>
> Should you at any time have discovered any irregularity in the course of my proceeding (as I am yet a stranger to the duties of my office) be pleased to declare it at your earliest convenience. I shall expect to hear from you of the result of the present report.

In connection with this latter seizure the Collector posted the following notice:—

> Whereas the following goods etc. to wit—2 barrels of whiskey containing each 34½ gallons, 1 ship's boat and 3 oars, 2 barrels—were on the sixteenth day of October instant seized as forfeited for non-payment of duties—notice is therefore given that all and every person or persons having claim thereto or to any part thereof that they present the same at the office of clerk of Commissioner of Customs, within fifteen days, otherwise the said goods will be condemned by default. Dated 20, October, 1834.

Activity at St. Hubert Air Harbour

TWO hundred and twenty-six aeroplanes, carrying in all 1,003 passengers and 1,260 pieces of baggage, were handled through the Customs Air Harbour, St. Hubert, near Montreal, during September last. These totals compare with 237 planes, 980 passengers and 1,283 pieces of baggage handled during September last year. Totals in detail covering September, 1938, showing increase and decrease compared with the same month a year ago, were as follows: aeroplanes inward 112, decrease 7, outward 114, decrease 4; passengers inward 470, increase 50, outward 533, decrease 27; pieces of baggage inward 570, increase 20, outward 690, decrease 43; express parcels inward 65, increase 15, outward 14, decrease 5; bags of mail inward 560, decrease 28, weight 8,560 pounds, increase 204 pounds, outward 387, no change, weight 6,048 pounds, increase 1,723 pounds; value of importations $4,874, increase $1,350; tourist permits issued 3, decrease 4.

Seventeen flights, seven inward, ten outward, were cancelled during September owing to weather conditions. This compares with a total of 4 cancelled during September last year.

Exports of Wheat and Flour

CUSTOMS statistics show that domestic exports of wheat in September recorded an increase over the corresponding month last year, amounting to 12,614,858 bushels valued at $8,410,294 compared with 5,903,060 worth $7,507,277 a year ago. The average export price fell to 67 cents from $1.27. The amount to the United Kingdom in September this year was 6,020,535 bushels and to the United States 3,816,915. September exports of wheat flour totalled 319,739 barrels valued at $1,230,963 compared with 306,655 appraised at $1,855,488 in September last year. The average export price was $3.85 per barrel compared with $6.05. United Kingdom purchases of Canadian flour amounted to 148,492 barrels in September this year.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of September, 1937, and September, 1938:—

September, 1938, spirits potable, $870,340; September, 1937, $808,687. September, 1938, spirits, non potable, $72,545; September, 1937, $66,187. September, 1938, validation fee, $36,511; September, 1937, $101,857. September, 1938, malt, $624,436; September, 1937, $745,324. September, 1938, beer, $19,969; September, 1937, $30,786. September, 1938, malt syrup, $11,611; September, 1937, $11,917. September, 1938, cigars, $32,023; September, 1937, $36,124. September, 1938, cigarettes, $2,498,341; September, 1937, $2,508,386. September, 1938, manufactured tobacco, $443,477; September, 1937, $456,067. September, 1938, licences, $105; September, 1937, $121. September, 1938, total, $4,609,359; September, 1937, $4,765,458.

Comparative statement of tobacco, cigarettes and cigars entered for consumption, in Canada, during the months of September, 1937, and September, 1938:—

September, 1938, tobacco, cut, 1,867,638 pounds; September, 1937, 1,885,350 pounds. September, 1938, tobacco, plug, 275,542 pounds; September, 1937, 313,902 pounds. September, 1938, snuff, 75,022 pounds; September, 1937, 81,260 pounds. September, 1938, cigarettes, number 624,562,180; September, 1937, 627,062,494. September, 1938, cigars, number 10,821,977; September, 1937, 11,744,705. September, 1938, foreign leaf tobacco, 389,793 pounds; September, 1937, 583,398 pounds.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the months of April to October inclusive, of the fiscal years 1937-38 and 1938-39 — (Decrease marked *).

Districts	1937-38	1938-39	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	643,295 69	407,944 96	*235,350 73
Halifax.......	1,399,627 81	2,042,161 01	642,533 20
Saint John....	985,036 11	1,438,938 87	453,902 76
Quebec........	1,267,710 05	1,431,977 91	164,267 86
Montreal......	26,465,462 93	31,627,981 13	5,162,518 20
Ottawa.......	6,589,190 88	6,367,714 82	*221,476 06
Kingston......	234,517 51	258,897 16	24,379 65
Belleville.....	556,856 99	557,182 87	325 88
Toronto.......	34,338,762 77	42,491,709 47	8,152,946 70
Hamilton.....	6,144,358 18	7,852,023 64	1,707,665 46
London.......	9,070,525 17	10,492,740 97	1,422,215 80
Fort William..	316,141 92	453,155 82	137,013 90
Winnipeg......	2,427,561 72	3,414,138 18	986,576 46
Regina........	276,715 08	280.155 38	3,440 30
Saskatoon.....	184,479 51	152,359 69	*32,119 82
Calgary.......	1,058,305 02	1,392,129 13	333,824 11
Edmonton....	404,008 75	484,707 20	80,698 45
Vancouver....	6,814,710 60	9,251,713 41	2,437,002 81
Yukon........	25,289 35	44,483 42	19,194 07
Total.....	99,202,556 04	120,442,115 04	21,239,559 00

HERE AND THERE

"In the Acadian Land,
On the shores of the Basin of Minas,
Distant, secluded, still,
The little village of Grand Pré
Lay in the fruitful valley."

Tourists from many parts of the world visit historic Grand Pré in the land of Evangeline. Here in Grand Pré Memorial Park, established on the site of the original Acadian village, is a bronze statue of Evangeline by Hébert. It was unveiled in 1920. Near the statue stands Memorial Building, a historic museum and a replica of the original St. Charles' Church in which on September 5, 1755, the Acadians were gathered at the command of Governor Lawrence of Halifax and heard the order of expulsion read to them by Col. Winslow. The building stands on the foundations of the original edifice and the architecture faithfully follows the Norman style of three hundred years ago. Inside is a collection of Indian and Acadian relics, utensils, tools, spinning-wheels, etc. once used by the Acadian people. The museum was dedicated in 1922 to the memory of the early settlers.

The Memorial church and statue of Evangeline at Grand Pré, Nova Scotia.

More than 250 monuments and tablets have been erected throughout Canada during the past sixteen years to mark points of historical interest which have been declared by the Historic Sites and Monuments Board of Canada as being of outstanding national importance. The following monuments and cairns were unveiled during September:—

A cut stone monument at Grand Pré, Nova Scotia, commemorating the Battle of Grand Pré which took place on February 11, 1747, when New England troops, under Colonel Arthur Noble were surprised and defeated by French and Indians under Coulon de Villiers, who had made a forced march from Beaubassin in a blinding snowstorm. The British Commander was killed and the French leader died later of his wounds.

A cut stone monument at Baie Verte, New Brunswick, commemorating the pre-historic Indian portage which connected the Baie Verte and Missaguash rivers. This route from the Gulf of St. Lawrence to the Bay of Fundy was the chief means of communication between Quebec, Isle Royale and Chignecto.

A cairn at Fort Alexander, Manitoba, marking the site of Fort Maurepas, one of La Verendrye's trading posts. Both the Hudson's Bay Company and the North West Company located here in 1792. Only Fort Alexander, built by the former company, has survived. The unveiling of this monument formed part of the La Verendrye Bi-Centenary Celebration.

A cairn at Norway House, Manitoba, marking the site of Norway House built on Jack River in 1812-13, by the Hudson's Bay Company. It was rebuilt on this site in 1825 and was a frequent meeting-place of the Council of the Northern Department of Rupert's Land. Here the Rev. James Evans invented the Cree Syllabic System. In 1875, Treaty No. 5 was made here, whereby the

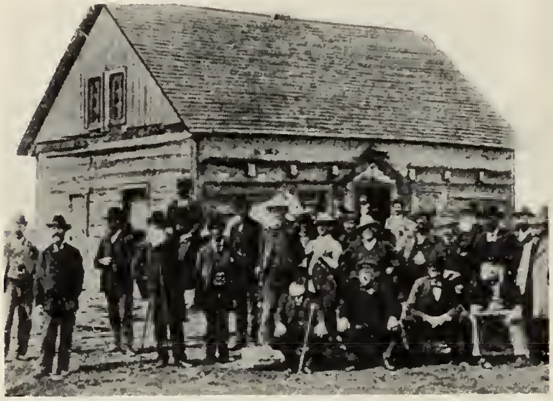
Saulteaux and Swampy Crees ceded their rights in about 100,000 square miles in this vicinity.

A cairn at Fort McMurray, Alberta, commemorating the historical events associated with the Methye Portage. The earliest trade route between eastward and northward flowing waters followed the Clearwater River and the Methye Portage. It was discovered by Peter Pond in 1778 and used continuously for more than a century by fur-traders and explorers, including Sir Alexander Mackenzie, Sir John Franklin and Sir George Simpson.

To-day when bridges instead of forts are being built along a friendly border it is interesting to read in an old copy of the *San Francisco Call,* dated July 24, 1899, a story of the threat of war over the Canada-Alaska boundary. The old newspaper served to fill the chinks of a log cabin on the banks of the Yukon River close to the Arctic Circle, and was found recently when the cabin was being torn down. The article is headed " Boundary Dispute not to Cause War," and it is illustrated by a detailed map of the disputed territory, including an inset of Sir Wilfrid Laurier.

PASSING YEARS BRING MANY CHANGES

The first Customs office in the Canadian northwest was near Emerson, and an old reproduction of it is given below. This building was erected in 1868 by Paul Laurante, a Metis halfbreed, and was used as a Customs office until the survey of the 49th parallel was made in 1873. It was then found the building was located in the territory of North Dakota and it was moved to the Canadian side of the boundary. The Collector of Customs at the time was F. T. Bradley. Included in the old-time residents shown outside the building were Hon. D. H. McFadden, who was a former Provincial Secretary of Manitoba, G. C. Allen and D. Wright, former Collectors of Customs at Emerson, and W. Mills, one of the pioneer Customs officers. The *Editor* is informed by Gordon Graham, Inspector of Customs, that the old building still stands.



First Customs office in Canadian North West near Emerson, Manitoba, with some of the old time residents.

By way of contrast the present commodious Customs-Excise office in the public building at Emerson is shown in the accompanying illustration. Truly, Time brings many changes.

POST OFFICE
CUSTOMS

The present Customs House and Post Office at Emerson, Manitoba.

RETIREMENT OF H. LONGTIN

After thirty-four years of valued and efficient service, Hector Longtin, Chief Clerk of Excise at the Port of Montreal, retired on superannuation recently. He entered the service of the old Department of Inland Revenue in 1904 in the capacity of Third Class Excise Officer. Mr. Longtin was promoted to be Second Class Excise Officer the following year, and in 1907 he was made First Class Excise Officer. In 1915 he was made Accountant, and in 1923 was promoted to be Assistant Inspector of Customs and Excise, later becoming Head Clerk. Mr. Longtin received his promotion to Chief Clerk at Montreal in 1936, from which position he now retires.

H. Longtin.

Mr. Longtin was recognized as an authority on Excise matters and had a wide knowledge of Excise administration in all its branches. On the evening of October 15, a largely attended reception was tendered Mr. Longtin by his colleagues and friends and he was presented with a radio set, the presentation being made on behalf of the staff of the Department by Mr. Arthur Laing, Collector. Mr. David Sim, Commissioner of Excise, was represented at this gathering by Mr. A. C. McFee, Dominion Inspector of Excise. Inspector S. D. Yeo of the headquarters staff at Ottawa was also present and a very happy family gathering was enjoyed. Mr. Longtin leaves the service carrying with him the good-will and respect of not only the staff but the public with whom he came into contact during his long official career.

THIS YEAR'S FRUIT CROP

According to the preliminary estimates of the 1938 fruit crop in Canada compared with the revised figures for 1937, increases are indicated in the crops of pears, peaches, plums, cherries and raspberries. A slight decrease in the apple and strawberry crops is reported and an appreciable reduction is noted in the crop of grapes.

The figures for 1938 are: pears, 485,800 bushels, increase 39,600 bushels; peaches, 706,000 bushels, increase 41,200 bushels; plums and prunes, 205,800 bushels, increase 74,000 bushels; raspberries, 9,484,600 quarts, increase 883,800 quarts; apples, 5,029,400 barrels, decrease 119,700 barrels; strawberries, 22,570,200 quarts, decrease 953,900 quarts, and grapes, 38,804.000 pounds, decrease 15,580,800 pounds. The decrease in the grape crop was in Ontario alone. The only other grape-growing province in Canada, British Columbia, with a crop of 2,404,000 pounds, shows a gain over 1937 of 19,200 pounds.

WHEAT AT CHURCHILL

Wheat in store at Churchill on October 14 was reported as 377,559 bushels. A year ago it was 11,820 and on the corresponding date of 1936 it was 610,450 bushels.

ANOTHER FRIENDLY LINK JOINING TWO COUNTRIES

Opening of Blue Water Bridge at Sarnia

(*Editor's Note.*—This article is based on information supplied to the *Editor* by G. Norman Bunker, Departmental Inspector in charge of Buildings and Equipment.)

THE Blue Water international bridge over the St. Clair River at the foot of Lake Huron, connecting Sarnia and Point Edward, Ontario, with Port Huron, Michigan, was dedicated October 8. This is the twelfth bridge to be erected over the unfortified boundary between Canada and the United States.

The day following the opening, Sunday, October 9, automobiles were allowed to cross the bridge free from eight in the morning until eight in the evening, and during this time approximately 25,000 cars were handled by the Canadian Customs staff. At certain periods as many as 2,500 cars an hour crossed the bridge. This was a thorough test for the new type Canadian terminal. About 4,000 United States registration cards were in the sortation racks at one time.

Description of Bridge

The new structure cost $3,900,000. It is of a modified cantilever type with an overall length, including approaches, of 8,021 feet, about a mile and a half. The length of the main span is 1,576 feet. The bridge is 40 feet wide, has a three-lane roadway and a four-foot sidewalk for pedestrians. The clearance over the middle of the river is 150 feet, ample for the passage of Great Lakes freight and passenger steamers. Customs and immigration officials for both countries are housed in modern office buildings on plazas on the Canadian and United States approaches. The bridge is lighted by sodium vapour lights, power for which is supplied for the Canadian side by an Ontario company.

On the plaza and approaches to the Canadian end of the bridge markings of traffic lanes and direction pointers have not been painted on the pavement in the usual way. Instead, white concrete strips have been set into the roadway, using white cement which has only been made in Canada for the past two or three months.

Official Opening

Opening of the new structure was marked by expressions of goodwill by provincial and state government officials who participated in inaugural ceremonies. Premier Mitchell Hepburn of Ontario and Governor Murphy of Michigan spoke, the latter remarking:—"Happy are the nations that build bridges instead of forts. To-day we dedicate another bond of respect and fraternity between the land of the maple leaf and the home of the stars and stripes; we dedicate above all an enduring monument to peace."

Day-long celebrations on both sides of the river marked the bridge's opening. A religious service was held in the centre of the main span preceding the dedication, while parades were held from Sarnia and Port Huron to the bridge plazas. University of Detroit and University of Western Ontario athletes raced across the bridge with goodwill messages.

Planned for Years

The bridge is the culmination of many years planning on both sides of the river. Efforts to obtain an international bridge at this point were begun ten years ago. These efforts crystallized in 1935 in the establishment of the Michigan State Bridge Commission which was authorized to issue bonds. Construction was completed in 14 months.

The new structure is an important link in a cross-continental highway system, shortening the route for motorists between the West and East. It is part of the direct Chicago-Montreal Highway, which permits motorists to avoid traffic congestion in many large cities. Travellers in northern and eastern Ontario, in the New England States and New York will find the bridge provides for them a time-and-distance-saving route to the Middle-West.

SPECIAL CLASS EXCISEMEN EXAMINATION

To assist those who are writing the examination for Special Class Exciseman on the 10th, 11th, 12th and 13th of January, 1939, the REVIEW has given in previous issues some specimen questions. In the October number the paper set in 1936 on Excise Bookkeeping—Distillery Books was given. Hereunder is the examination paper in 1936 dealing with *Excise Bookkeeping, Tobacco Manufacturers' Books.* Of course different questions will be asked in the forthcoming examination, in all subjects.

EXCISE BOOKKEEPING—TOBACCO MANUFACTURERS' BOOKS

The candidate is required to write up and balance Stock Book No. 1, Daily Record and Stock Book No. 2; make out Monthly Return and Stock Statement. Stamp Accounts may be omitted.

NOTE.—Weights of leaf tobacco, stems, etc. are stated in standard pounds.

In the tobacco factory of the Adanac Tobacco Company, regd. No. 9, Montreal, the annual statement showed the following as being on hand at April 1st,—

Foreign Unstemmed Leaf in bond, 8 packages—7,465 pounds.

Foreign Stemmed Leaf in bond, 3 packages—1,732 pounds.

Plug Tobacco in bond, 35 packages—350 pounds.

In Process Stock—

	Pounds
Raw Leaf, unstemmed	2.010
Raw Leaf, stemmed	1,756
Stems	750
Scraps and Cuttings	835
Other Materials (Sugar, etc.)	490
Tobacco in presses, etc	550

The raw leaf and other commodities received during April, purchased from the following, viz: Foreign Leaf from Jeffords and Company, Danville. U.S.A., Canadian Leaf from the Growers' Co-operative Association, Quebec, Que., and the other materials from Johnston Bros., Toronto, Ont., were as follows:—

April 2nd—15 packages—
12,900 pounds Foreign Unstemmed Leaf.
8,500 pounds Canadian Unstemmed Leaf.
8,200 pounds Other Materials.

The materials taken for use were—

April 2nd—10 packages—
9,009 pounds Foreign Unstemmed Leaf.

April 2nd—2 packages—
1,165 pounds Foreign Stemmed Leaf.
7,400 pounds Canadian Unstemmed Leaf.
8,200 pounds Other Materials.

Manufactured articles produced during the month were—

	Plug Tobacco		Moist Snuff		Cigarettes	
	pkgs.	lbs.	pkgs.	lbs.	pkgs.	number
April 9	500	5,000	200	2,000	5,000	50,000
" 12	800	8,000	300	3,000	7,000	70,000
" 15	600	6,000	150	1,500	9,000	90,000

The Cigarettes (weighing three pounds per thousand) and the Snuff were entered for duty ex-factory on the same dates as produced.

The Plug Tobacco was entered as follows:—

	For Warehouse		Ex-Factory	
	pkgs.	lbs.	pkgs.	lbs.
April 9	200	2,000	300	3,000
" 12	400	4,000	400	4 000
" 15	100	1,000	500	5,000

Quantities of Plug Tobacco were ex-warehoused for duty as follows:—

	packages	pounds
April 10	150	1.500
" 17	250	2,500

The following quantities were shipped during the month—

April 11th, to W. Dunn, Toronto Ontario—
75 pkgs.—750 pounds duty paid Plug Tobacco.
25 pkgs.—250 pounds duty paid Snuff.
3,000 pkgs.—30.000 duty paid Cigarettes.

April 12th, exported in bond to Jones & Co., New York, U.S.A.—
25 pkgs.—250 pounds Plug Tobacco.

April 19th, to Lemieux Bros., Quebec City—
200 pkgs.—2,000 pounds duty paid Plug Tobacco.
100 pkgs.—1.000 pounds duty paid Snuff.
5 000 pkgs.—50,000 duty paid Cigarettes.

April 20th, removal in bond to A. M. Anderson, Halifax, N.S.—
75 pkgs.—750 pounds Plug Tobacco.

Manufactured articles, duty paid, were brought into the factory, viz:—

April 16th, from W. Dunn, Toronto, Ontario—
5 pkgs.—50 pounds Plug Tobacco.
500 pkgs.—5,000 Cigarettes.

On 25th April, 30 pkgs., 300 pounds Plug Tobacco and 1,000 pkgs., 10,000 Cigarettes, both duty paid, were taken for reworking.

On 30th April, 1,200 pounds unstemmed leaf and 100 pounds stemmed leaf were produced from process stock and shipped to the Excelsior Tobacco Company, registered No. 4, Winnipeg, Man.

On 30th April, 700 pounds stems and 150 pounds waste were produced and destroyed.

The excess moisture in Snuff which was charged back to Daily Record was 1,950 pounds.

When stock was taken on the first day of May, the business being about to change hands, the balances as shown by Stock Books Nos. 1 and 2 were found to be correct. The following quantities were found in process, viz:—

	Pounds
Leaf, Unstemmed..	1,932
Leaf, Stemmed..	1,665
Stems..	548
Scraps and Cuttings..	635
Other Materials..	678
Tobacco in presses, etc...	951

WHERE CANADIAN PRODUCTS GO

Wheat and wheat flour are among the principal of Canadian exports to Nyassaland, British Africa. Wheat flour was also the most valuable Canadian export to Hong Kong during the first six months of 1938. Other agricultural exports from Canada to Hong Kong were barley, evaporated milk, vegetable oil, cattle, fodder, fruits, potatoes, canned meats and manures.

Canadian canned peas are outstanding on the Trinidad, British West Indies, market and are in strong demand.

Canada is the main source of supply of canned vegetables for the British West Indies.

SEPTEMBER EXPORT OF COARSE GRAINS

Coarse grains were exported in greater volume in September than in the corresponding month last year. Export shipments of barley amounted to 2,395,746 bushels worth $945,980 compared with 1,616,403 at $1,029,816; oats, 576,631 valued at $198,795 compared with 323,206 at $176,889; and rye 180,933 worth $80,896 compared with 72,659 at $67,833. The United Kingdom took 1,097,670 bushels of barley, 454,590 bushels of oats and 27,155 bushels of rye in September this year.

CANADA'S GOLD MINING INDUSTRY

In 1937, for the third consecutive year, the mining industry of Canada established an all-time high record in the production of gold. The output of new or primary gold from all sources totalled 4,096,213 fine ounces in 1937 compared with 3,748,028 fine ounces in 1936, or an increase of 9·29 per cent. According to preliminary figures of world production, Canada ranked third as a gold producing country in 1937, being surpassed in output by only the Union of South Africa and Russia, the figures for the latter country being conjectural. Increases in output over 1936 were realized in all Canadian gold mining provinces or territories with the exception of the Yukon and Alberta. In order of importance the principal gold producing provinces in 1937 were: Ontario, Quebec and British Columbia, and of the total quantity of gold recovered in the Dominion 80·20 per cent was contained in gold bullion produced at the mines, 11·70 per cent in blister copper, 5 per cent in ores, matte, etc., exported. 2·20 per cent in crude placer gold, and 0·90 per cent in base (lead) bullion. The estimated average price per ounce of fine gold, expressed in Canadian currency, was $34.99 in 1937 compared with $35.03 in 1936.

GOLD BULLION EXPORT

The export of gold bullion, other than monetary, in the six months ending September amounted to $48,346,260 compared with $70,252,800 in the same period last year. The export of gold coin, of foreign produce, other than monetary, was $32,190,036 in the six months, but there was none a year ago. The raw gold export was $4,057,973 compared with $3,256,312.

CANADIAN SEED POTATOES

Canada supplied approximately half of the 2,000,000 bushels of certified seed potatoes sold in the Argentine last fall. In Uruguay, 13,630 crates of the total 95,024 crates (of 110 pounds net) of the seed potatoes imported for the crop planted in January-February, 1938, were also supplied by Canada.

NEWS AND COMMENT

London, Ont.: A. G. Beverley Wilson, Inspector of Customs and Excise in the London District for the past seven years, died October 9, 1938, after several months' illness. Deceased was in the Customs service for 26 years, receiving appointment as preventive officer in July, 1912. He was raised to the position of Assistant Inspector in 1919, and was promoted to Inspector at London in 1932. Prior to this he served at Niagara Falls, Ottawa and Toronto, moving to London about 18 years ago. Born in Woodstock, Ontario, 46 years ago, Mr.Wilson attended public and high schools there and Woodstock College. He was widely and favourably known to the service throughout Western Ontario, and his untimely death is deeply regretted.

Winnipeg: Walter Jordan has been promoted to the position of Chief Clerk, Customs and Excise, at this port, succeeding A. Flemming, retired recently on superannuation. Mr. Jordan entered the service on May 1, 1912, as Preventive Officer, and was assigned to duty at the Midland Railway, being transferred later to the Postal Parcels branch, where he served as a Clerk, Express and Postal Computing Clerk, Express and Postal Cashier, Senior Clerk and, finally, Superintendent of the Branch, succeeding Mr. Bailie, the present Surveyor.

George S. Telford has been promoted also to succeed R. Simpson, Appraiser, Division 3. Mr. Telford is one of the veterans of the port. He entered the service at Winnipeg on July 1, 1905, as Preventive officer, and was, in turn, promoted to Clerk, Assistant Appraiser, and now Divisional Appraiser. He has served in many branches, including the Long Room, Express Branch and all of the four main Appraising Divisions. He has a wide knowledge of the Customs Tariff and regulations founded thereon.

An interesting feature in connection with Mr. Telford's promotion is that he is following his father, who was a Divisional Appraiser at the Port of Winnipeg, having been superannuated some years ago. His father, D. M. Telford, was a Divisional Appraiser in Appraising Division No. 4 (Drugs), where Geo. S. Telford served as an Assistant Appraiser for some time past.

Mr. Flemming, the former Chief Clerk, was first appointed on April 11, 1907, as Clerk, and was successively promoted to Computing Clerk, Senior Computing Clerk and, on the death of Chief Clerk Wren, to the position of Chief Clerk of the port. He had a thorough knowledge of the Customs Tariff, and his judgment was relied on by officers and brokers when difficult questions on the tariff arose.

Mr. Simpson, the former Divisional Appraiser, entered the service on October 13, 1911, as a Customs Examiner and was promoted to be Assistant Appraiser and then, Divisional Appraiser.

Fort Erie, Ont.: A testimonial dinner was held here recently in honour of E. B. Brown, retired from the Customs after 34 years' service. The dinner was arranged by members of the Customs-Excise Officers' Association of Fort Erie, 52 persons attending. Mr. Brown was presented with a chair. Tribute was paid to the retired officer by W. G. Stamp, Collector of Customs and Excise, Frank T. Pattison, former Collector, B. F. Krafft, W. C. Eagan, W. Goodemute and E. Pearsall. E. J. Duggan was toastmaster.

Ottawa: The port of Ottawa collected $2,282,357 in Customs-Excise revenue during the six months period from April 1 to September 30, 1938. This compares with $2,504,108 collected during the corresponding period last year. Revenue from sales tax on imports increased by $3,743 to a total of $137,918, and sundry collections by $832 to a total of $6,557. Revenue from other sources, however, declined. Import duty receipts totalled $525,866, Excise tax on imports $74,115, Excise tax $1,323,409, Excise duty $214,491. The heaviest collections in the six months period were taken in April amounting to $401,029, with June collections in second place totalling $396,466.

Montreal: While revenue collected at the Customs express branch, Montreal, during September, declined slightly compared with September last year, business as a whole increased. Receipts amounted to $187,113, a drop of $50, while the number of packages received was 16,273, an increase of 878, entries 2,509, increase 6. Revenue collected at the Customs postal branch amounted to $75,265, decrease $17,277; parcels received 22,674, decrease 3,828; parcels cleared 22,327, decrease 3,708; entries 1,810, decrease 291.

CHURCHILL, MAN.: The steamer *Gullpool* moved out of Churchill harbour on October 8, bound for England with 304,000 bushels of wheat, third and last cargo to leave the Hudson Bay port this season. The wheat was mostly No. 1 Northern grade from Northern Saskatchewan's crop, and the amount shipped has reached 917,000 bushels with *Gullpool's* cargo.

HALIFAX: A total of 250 vessels, net registered tonnage 267,234, reported inward, and 245 vessels, net registered tonnage 268,181, reported outward during the month of September, 1938, through the port of Halifax, according to the monthly shipping report of the National Harbours Board. This compares with 244 vessels, net registered tonnage 286,060, reported inward during September last year, and 248 vessels, net registered tonnage 283,099, reported outward. Cargo tonnage handled totalled inward 84,889, decrease 5,455, outward 77,999, increase 3,938; passengers landed 1,167, decrease 1,108, passengers embarked 1,129, decrease 1,020.

FORT ERIE, ONT.: The period October 8 to 11, inclusive, covering the Canadian Thanksgiving week-end, was a very busy one. Canadian automobile travel over the Peace Bridge and ferry on the dates concerned was as follows: October 8, inward 978, outward 1,212; October 9, inward 1,117, outward 1,068; October 10, inward 1,787, outward 1,497; October 11, inward 235, outward 182. Total for the four days, inward 4,117, outward 3,959.

The staff of officers at the Long Room and railway yards was cut to the minimum in order that the services of every available officer could be used at the Peace Bridge and ferry to expedite the handling of Canadian automobiles.

NIAGARA FALLS: Automobiles handled at the port of Niagara Falls, at the Whirlpool Rapids and Queenston bridges, during September numbered 243,587, and passengers carried totalled 1,052,997. Compared with September last year these figures show a drop of 73,867 in the number of cars and of 353,099 in the number of passengers. Totals in detail were: United States cars inward 84,461, decrease 17,573, outward 75,289, decrease 56,528; Canadian cars inward 44,324, increase 812, outward 39,513, decrease 578; other vehicles inward 2,696, decrease 1,571, outward 2,724, decrease 1,664; passengers inward 526,151, decrease 176,645, outward 526,846, decrease 176,454.

A total of 22,869 sixty-day touring permits was issued during September, a drop of 5,140 compared with September, 1937. Travellers' vehicle permits numbered 196, a decrease of 141, while the number of touring permits issued for Canadian cars outward was 9,799, a decrease of 341. United States cars entered for stays of 48 hours or less totalled 61,453, a drop of 12,276.

MONTREAL: Cargo tonnage handled over the wharves of Montreal in September was approximately 500,000 tons less than the amount handled during the same month last year, according to the report of the National Harbour Board, Montreal division. Total cargo tonnage this year, however, is higher than that in 1937. There was also a decrease in passenger business during September, compared with the same month last year. A slight increase in the number of passengers embarking here was not sufficient to offset the drop in the total of those landed.

The number of vessels entered and cleared at the port in September was greater than in the same month last year, but the total net registered tonnage of these ships was slightly less.

Following are the figures for last month, which are subject to correction, with the 1937 figures in brackets:

Number of vessels entered in September 779 of 1,101,380 net tons (698, of 1,138,601 tons); cleared, 768, of 1,095,360 tons (700, of 1,141,264 tons). Number of vessels entered and cleared, January-September, 8,327, of 12,680,838 tons (7,359, of 12,112,487 tons).

Cargo tonnage inward, September, 1,290,126 tons (1,626,853 tons); outward, 763,635 tons (933,456 tons); cargo tonnage inward and outward, January-September, 11,801,246 tons (11,699,990 tons).

Passengers landed, September 11,655 (16,456); embarked, 8,617 (8,416); passengers landed and embarked, January-September, 149,628 (153,336).

QUESTION BOX AND LETTER BAG

RE THE HUNDRED DOLLARS EXEMPTION

W. G. Stamp, Collector at Fort Erie, Ont., in submitting some information for the REVIEW, writes:—

At the border, the requests and demands of returning tourists from the United States must be considered and dealt with in a manner that complies with our regulations. In many instances, it is found Canadians leaving for a visit to the United States have not made an effort to acquaint themselves with our requirements respecting exemption from duty on goods entered under tariff item 703b. In the majority of these cases we have found that the importer is willing to abide by and accept the officer's decision; no doubt having the thought in mind that the officer understands the regulations and their application. However, very often the person making claim for exemption has made vague inquiries or obtained indefinite information regarding Customs procedure and, when returning to Canada and making claims for exemption from duty on articles obtained abroad, he will insist that his version is correct and should be accepted.

Here is an example: A returning Canadian presents to one of our officers an account from a store in a nearby United States city covering cotton material which he had purchased and left with the store to be made up into articles for his household use, to be forwarded after completion by parcel post to his address in Canada, with request that the officer grant exemption thereon. When advised by the officer this was not permissible, that the goods on which he wished to claim exemption should be presented for the officer's examination, he informed the officer that the latter should be aware of the fact that he, the tourist, could make a "sworn-to" entry on the goods at the border and then take possession of same when they arrived at destination. Needless to say, it required considerable detailed explanation on the part of the officer to convince the applicant that his request was not in order.

A SUGGESTION FROM KITCHENER

J. Klepper, Chief Clerk of Customs and Excise at Kitchener, writes:—

The following suggestion is made with the object in view of facilitating the work of Computing Clerks with reference to statistical requirements of Customs importations.

When a new tariff is drawn up, it is suggested that the statistical reference number and the statistical requirements, such as pounds, hundredweights, etc., be shown in the description of the tariff item. The statistical number will serve as a method of cross indexing.

WANTS LOOSE-LEAF TARIFF

F. C. Collins, of the Customs-Excise staff, Nelson, B.C., writes:—

We at this office have been very interested in remarks in previous issues regarding the Tariff. I suggest, if it were possible, that a Tariff on the loose-leaf principle, be issued, this to be in a stout cover, and when an alteration is necessary that the whole page be reprinted. The old page could then be removed and filed for future reference.

The present Tariff, after a year's use at a busy port is practically a wreck, but one hesitates to make a requisition for a new one as all the alterations have to be re-entered before it could be used.

We look forward each month to the issue of the REVIEW and I do not think any book or paper is more thoroughly read. Keep up the good work.

Editor's Note.—Comments from other ports *re* the above suggestion, are invited.

The following questions have been received:—

(1) Are books on radio, house wiring, shop management (garage) and like publications entitled to entry under tariff item 172?

(2) How long may a Customs House Broker's licence remain dormant before the Department is requested to revoke it?

The answers are:—

(1) No definite decision can be made unless the books in question are forwarded to the Department for examination.

(2) Collectors should read carefully Memorandum Series D. No. 35, which deals with licences for Customs House Brokers. If a licence remains dormant for any length of time and there is no possibility of the broker resuming active brokerage business, the Department should be notified and the full facts set forth. If the Customs broker intends to resume business within a reasonable period, that information should be given to the Department. In the event of the licence becoming void by the death of the holder or by his discontinuing business, the Department should be advised in order that the necessary notation may be made on the file. All applications for licences are to be forwarded to Ottawa before a licence is issued, and the Collector is to await instructions. Collectors are to signify their approval or disapproval of applications and in the event of the latter, give reasons.

JUST AMONG OURSELVES

OCTOBER-NOVEMBER

ADDITIONS

Quebec

Montreal: C. R. N. J. Pilon, Office Boy; M. I. Zuckerman Office Boy.

Ontario

Sarnia: R. L. Beavers, Customs Excise Examiner; W. R. Blackshaw, Customs Excise Examiner; H. Bruton; Customs Excise Examiner; J. W. Copland, Customs Excise Examiner; J. W. B. Kelso, Customs Excise Examiner; D. E. McMann, Customs Excise Examiner; F. T. Mollitor. Customs Excise Examiner; W. D. Prendergast, Customs Truckman; E. E. Robinson, Customs Excise Examiner, H. Russell, Customs Excise Examiner.

Sudbury: C. Barbeau, Customs Excise Clerk.

Administrative

L. J. MacDonald, Office Boy.

DEDUCTIONS

New Brunswick

Saint John: W. J. Brown, Computing Clerk (Retired).

Quebec

Montreal: Albert Benoit, Customs Excise Examiner (Deceased); D. R. Cameron, Customs Excise Clerk (Resigned); J. A. D. R. Paquette, Computing Clerk (Deceased); L. P. St. Pierre Office Boy (Services terminated).

Ontario

Toronto: R. C. Coulter, Customs Truckman (Resigned).

St. Thomas: T. J. V. Finney, Customs Excise Clerk (Deceased); Jas. Mason, Collector of Customs and Excise, Grade 2 (Retired).

Toronto: W. G. Clarke, Computing Clerk (Retired).

Saskatchewan

Regina: E. W. Cheesman, Customs Excise Clerk (Retired).

Alberta

Calgary: James Dalgetty, Senior Customs Excise Examiner (Retired).

British Columbia

Victoria: C. Brydges, Customs Truckman (Services terminated).

Administrative

T. R. Kent, Clerk, Grade 1 (Retired); A. L. Myers, Stenographer, Grade 1 (Resigned); I. L. Worden. Stenographer, Grade 2 (Resigned).

INSPECTION

Ontario

London: A. G. B. Wilson, Inspector of Customs and Excise (Deceased).

PROMOTIONS

Nova Scotia

Halifax: C. F. Hubley from Customs Express and Postal Cashier to Customs Excise Cashier; E. G. Lovett, from Customs Excise Clerk (Relieving) to Cashier and Computing Clerk.

Quebec

Montreal: J. A. J. P. Mongeon, from Office Boy to Clerk, Grade 1; J. E. R. Roy, from Customs Truckman to Customs Excise Examiner.

Ontario

Fort Erie: W. C. Eagan, from Senior Customs Excise Examiner to Senior Customs Excise Clerk; C. W. Hanna, from Customs Excise Examiner to Express and Postal Computing Clerk; T. V. Stamp, from Customs Excise Cashier to Computing Clerk.

Toronto: S. T. Barrett, from Express and Postal Computing Clerk to Customs Express and Postal Cashier; W. D. Cardy, from Customs Express and Postal Cashier to Computing Clerk; L. Maxwell, from Customs Truckman to Customs Excise Examiner.

Alberta

Calgary: G. A. Guthrie, from Customs Excise Clerk to Senior Customs Excise Examiner.

British Columbia

Vancouver: J. L. W. Hoskin, from Computing Clerk to Assistant Customs Appraiser.

Administrative

A. R. Hind, from Assistant Investigator of Values to Dominion Customs Appraiser, Grade 1; A. S. Kenney, from Principal Clerk to Assistant Secretary, Customs Division; E. H. Williams from Clerk, Grade 1, to Clerk, Grade 2.

INVESTIGATION—DRAWBACKS

Quebec

Montreal: G. E. Power, from Customs Excise Clerk to Investigator of Drawback Claims.

TRANSFERS

Ontario

W. E. Smallbone, from Special Exciseman, Grade 1, Belleville, to Special Exciseman, Grade 1, Toronto; E. A. P. Wilkie, from Special Exciseman, Grade 3, Niagara Falls, to Special Exciseman, Grade 3, Toronto.

Inspection

J. D. T. Michaud, from Customs Excise Examiner, Lake Megantic, P. Q., to Customs Excise Examiner, Inspection (St. Albans, Vt.).

AUDIT

Ontario

J. W. Wallace, from Excise Tax Auditor, London.

EXPORT OF PLANKS AND BOARDS

The export of planks and boards in September was of the value of $3,014,793 as against $3,346,821 in August and $5,410,634 in September, 1937. The amount to the United Kingdom was $1,456,413 and to the United States $1,110,834. The Douglas fir export amounted to $885,253, the leading purchaser being the United Kingdom at $540,283, followed by the United States at $143,525, British South Africa $42,676, Australia $42,579, Portuguese Africa $28,456, New Zealand $16,365. However, the largest item in the export of planks and boards was spruce at $967,085, the United Kingdom and the United States taking most of the export.

NICKEL EXPORTS

Nickel exports in September were as follows: fine nickel, United Kingdom, $1,515,322; United States, $1,257,652; Japan $492,587; Germany, $31,214; Sweden, $17,610; France, $13,619; Chile, $2,556; Australia, $1,602; Argentina, $443; Colombia, $256; Total, $3,332,861 ($3,306,109). Nickel oxide: Netherlands, $74,870; United Kingdom, $74,592; United States, $10,814; Total, $160,276 ($96,794). Nickel in matte or speiss: United Kingdom, $711,756; Netherlands, $356,562; Norway, $254,448; United States, $160,650; Total, $1,483,416 ($1,344,403).

EXPORT OF CHEESE

Canada's export of cheese is dropping below the level of 1937. The September export was 139,929 cwt. (100 lb.) valued at $2,050,404, and in the six months ending September the total was 470,806 cwt. at $6,922,983. In the same period a year ago it was 531,462 cwt. at $7,812,364. Canada at one time held the leadership with cheese in the British market but has been displaced by New Zealand. New Zealand's contribution of cheese to the United Kingdom market in the first eight months of 1938 was 1,204,508 cwt. (112 pounds), Canada being second with 276,322, Australia third with 153,853 and the Netherlands fourth with 143,780.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF OCTOBER 1937 AND 1938

—	1937	1938	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	10,177,599 72	8,443,595 74		
Less Refunds and Drawbacks	820,640 02	512,427 67		
Net	9,356,959 70	7,931,168 07		1,425,791 63
EXCISE TAXES	17,412,858 24	15,159,427 16		
Less Refunds and Drawbacks	294,496 85	313,229 72		
Net	17,118,361 39	14,846,197 44		2,272,163 95
EXCISE DUTIES	4,613,780 38	4,567,992 95		
Less Refunds and Drawbacks	19,800 48	24,523 61		
Net	4,593,979 90	4,543,469 34		50,510 56
SUNDRY COLLECTIONS	91,701 50	59,231 45		
Less Refunds	371 73	6 35		
Net	91,329 77	59,225 10		32,104 67
Net Totals	31,160,630 76	27,380,059 95		3,780,570 81
Net Decrease				3,780,570 81

TOTALS FOR SEVEN MONTHS

—	1937-38	1938-39	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	62,162,307 46	53,993,236 27		
Less Refunds and Drawbacks	5,309,502 02	5,488,631 92		
Net	56,852,805 44	48,504,604 35		8,348,201 09
EXCISE TAXES	103,622,627 53	94,627,196 88		
Less Refunds and Drawbacks	2,032,304 50	2,113,854 04		
Net	101,590,323 03	92,513,342 84		9,076,980 19
EXCISE DUTIES	32,423,222 44	31,945,482 06		
Less Refunds and Drawbacks	315,625 06	312,522 20		
Net	32,107,597 38	31,632,959 86		474,637 52
SUNDRY COLLECTIONS	482,857 76	421,022 01		
Less Refunds	474 43	181 74		
Net	482,383 33	420,840 27		61,543 06
Net Totals	191,033,109 18	173,071,747 32		17,961,361 86
Net Decrease				17,961,361 86

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF OCTOBER 1937 AND OCTOBER 1938

—	October, 1937	October, 1938	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	3,740,235 26	3,000,903 37		739,331 89

TOTALS FOR SEVEN MONTHS

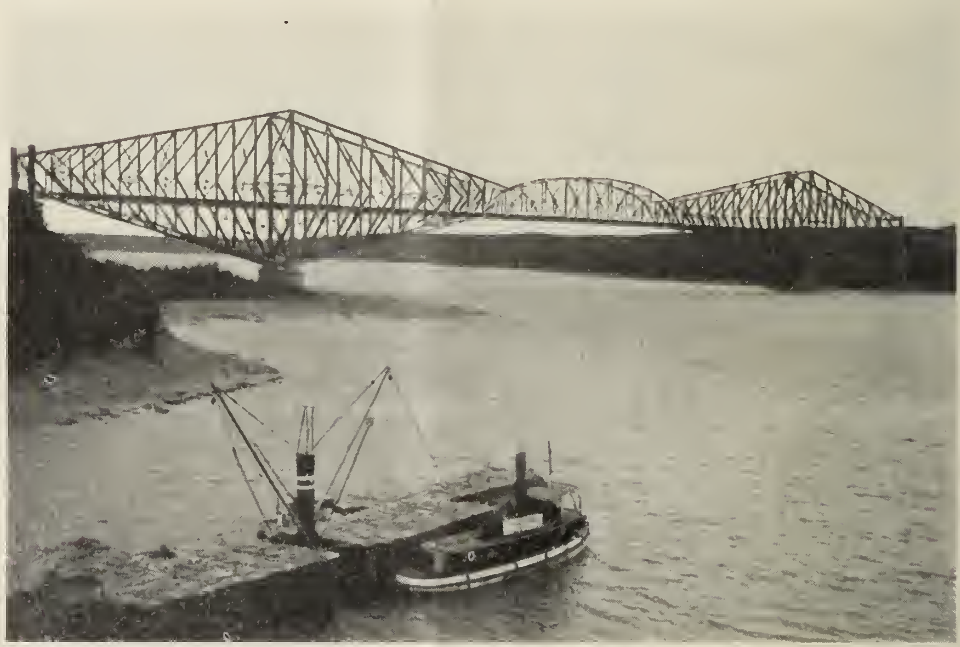
—	1937-38	1938-39	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	99,202,556 04	120,442,115 04	21,239,559 00	

COMPARATIVE STATEMENT PREPARED FROM CUSTOMS STATISTICS OF CANADIAN EXPORT TRADE DURING THE MONTH OF OCTOBER, AND THE SEVEN MONTHS ENDED OCTOBER, 1937 and 1938

—		October, 1937		October, 1938	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			102,747,226		101,635,605
Total Exports (Foreign Produce)			937,162		1,084,974
Principal Items of Exports—					
Wheat	Bush.	10,055,102	13,273,397	24,579,370	15,589,901
Wheat flour	Brls.	336,478	2,024,618	528,601	1,778,718
Fish	Cwt.	337,658	2,683,902	324,848	2,700,265
Furs	$		245,363		344,015
Meats	Cwt.	207.689	3,110,071	218,760	2,933.675
Cheese	Cwt.	156,288	2,275,060	121,653	1,779,844
Planks and boards	M ft.	149,547	3,934,570	144,270	3,337,379
Wood pulp	Cwt.	1,884,342	4,520,012	1,001,883	2,502,430
Newsprint	Cwt.	6,046,507	11,167,970	4,961,357	10,834,212
Automobiles and parts	$		1,673,699		1,340,308
Copper, partially manufactured	Cwt.	387.941	4,907.726	486,414	4,730,226
Nickel, unmanufactured	$		4,476,321		5,125,311

—		Seven months ended October, 1937		Seven months ended October, 1938	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			680,487.506		545.340,102
Total Exports (Foreign Produce)			9,702,752		38,532,910
Principal Items of Exports—					
Wheat	Bush.	54,930,196	73,153,200	62,972,022	50,554,280
Wheat flour	Brls.	2,291,290	13,794,638	2,198,927	9,889,530
Fish	Cwt.	1.730,392	15,399,837	1,542,895	14,609,238
Furs	$		5,878,658		4,320,990
Meats	Cwt.	1,599,135	24,491,527	1,233,617	20,245,915
Cheese	Cwt.	687,750	10,087,424	592,459	8,702,827
Planks and boards	M ft.	1,150,340	28,915,012	978,945	21,194,194
Wood pulp	Cwt.	10,525,998	25,831,738	6,365,074	15,462,797
Newsprint	Cwt.	41,068,673	75,721,383	29,088,359	63,259,963
Automobiles and parts	$		16,699,462		12,786,464
Copper, partially manufactured	Cwt.	2,562,265	34,870,742	3,332,352	30,406,448
Nickel, unmanufactured	$		33,830,239		26,836,561

Old St. Lawrence Sweeping to the Sea



THE season of navigation on the St. Lawrence will soon end and for a few months ocean vessels will no longer pass under the Quebec Bridge to and from Montreal. This photograph of the Quebec Bridge was taken recently.

The National Revenue Review

The Minister's Greetings

MAY I express to you, the Officers of the Department of National Revenue, my warmest greetings for Christmas and the New Year.

December, 1938

Vol. XII

No. 3

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A Message From The Minister

TO the Officers of the Department of National Revenue:

As the New Year approaches our thinking takes the form of reflections and, for some of us, resolutions.

We have all been deeply stirred by the events of 1938, a year which has rudely shaken the structure of democratic civilization.

But our faith in the democratic tradition has not been shaken. Rather is that faith reinforced by our resolution to strengthen and beautify the edifice of Canadian democracy in the year to come.

In this worthy task, you will, I know, live up to your opportunities and responsibilities as Officers of the Crown.

J. L. Ilsley.

The National Revenue Review

Issued Every Month by the Department of National Revenue
J. Sydney Roe, Editor

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IN THIS ISSUE

A Message From The Minister
Looking Back Over The Years
How Customs Handles Christmas Parcels
The Festival Of The Children

The Compliments of the Season

ONCE again the Christmas season is with us. Through the friendly medium of the Review, as has been the practice in former years, the three Commissioners, Mr. Scully, Mr. Sim, and Mr. Elliott, extend to all in the National Revenue Service throughout the Dominion their good wishes for happiness and success. Many old familiar figures have left the ranks during the year which is ending. The rolling stream of Time has borne away many of those we used to know. The *Editor* again extends to all his good wishes for Christmas and the New Year, and passes on this bit of old Chinese philosophy attributed to Confucius:—

"When you know a thing to hold that you know it, and when you do not know a thing to allow that you do not know it, this is knowledge."

Cut Flowers from South Africa

S. CARBERRY, Superintendent, Customs express branch, Winnipeg, advises the *Editor* that an unusual item for the Christmas trade is a shipment of cut flowers which arrived in Winnipeg from the Union of South Africa. The flowers were in good condition when unpacked after travelling over 10,000 miles. The name of this plant is "Chincherinchee" and is the native way of describing the sound of the stalks of the plant rubbing together. The name is now generally used for trade purposes. It is botanically known as "Ornithogalum" but the people of South Africa refer to it as "South African Wonder Flower." These cut blooms will stay fresh from six to thirteen weeks if the ends of the stems are clipped periodically, and they will continue to bloom during that time. The flowers are dainty clusters of waxy white on sturdy stems, with buds and full blooms on each stem.

I Remember

(*Written by J. Sydney Roe*)

IT was Ben Johnson who referred to Time as "that old, bald, cheater." There is no doubt that it steals our years away. After completing nearly three decades in the service of the Department, it was suggested that I might have interesting things to tell of men and events in that long period, and so at this Christmas season, to quote the familiar line in Goldsmith's *Deserted Village:* "Remembrance wakes with all her busy train."

When I came in with the then Minister, the late Dr. J. D. Reid in October, 1911, after the general election in the capacity of Private Secretary, the Customs Department occupied a few offices on the main floor of the West Block, and some quarters, more or less dismal, in the basement. The Minister's office was in the northeast corner with windows overlooking the lawns and the statute of Queen Victoria. The Private Secretary's office was on the opposite side of the corridor with a little cubby-hole containing a couple of chairs for visitors and a desk for the messenger in between. Later the Private Secretary's office was moved next to the Minister's room, with a connecting door. These offices had fireplaces, and in the autumn and winter coal fires were lighted. I recall turning a dusty old table in the Minister's room which seemed to be of ancient vintage. There was a drawer on the side next to the wall, and on examination it was found to contain a large sheaf of private letters, with notes of his replies, addressed to Hon. N. Clark Wallace, at one time Comptroller of Customs. The letters had been there for upwards of fifteen years, during the whole of Mr. Paterson's term as Minister of Customs. They were handed over to his son, the late Captain Tom Wallace, then a Member of the House for his father's old riding. Apparently Mr. Paterson, who was a very frugal man, did not have his room cleaned or the furniture moved very often, or the old table and the private letters of Mr. Wallace would not have remained undisturbed for so many years.

It was one of the duties of the Private Secretary in those days to sit in the Press Gallery over the Speaker's Chair in the old House, during question time, before the Orders of the Day were called. If a question was asked concerning the Department, the Secretary rushed back to the West Block and secured the needed information from the then Commissioner, John McDougald (who did not like the telephone). It was only a few steps and the information was frequently relayed to the Minister before the question period was over. John McDougald, a dour old Scot from Pictou County, Nova Scotia, which he represented in the Commons for many years, was a splendid man, highly respected, sagacious and exceedingly well informed on matters regarding the tariff. He died in June, 1919, and was succeeded by R. R. Farrow, who had risen through various stages to the position of Accountant, and later Assistant Commissioner. The Accountant of those years was the late S. L. T. Frost, and a very decent unassuming chap he was. Colonel H. V. Rorke, another fine type of Civil Servant, was Assistant Accountant, and J. A. Ross, and J. A. McGill were in the Accounts Branch. These two latter gentlemen are still happily with us, in the Treasury Branch.

How the faces of my confreres of 1911 in the old West Block flash on the screen of memory. Some have embarked on the unreturning voyage. Here are the names of a few of them: C. P. Blair, Law Clerk and later Assistant Commissioner of Customs, now retired, but hale and hearty: the late T. Alder Bliss in charge of Records with F. Slater, M. H. Goodspeed, Rodney Smith and R. H. Evans. With the exception of Smith, all have gone from the Department. J. R. K. Bristol, now with the Canadian Manufacturers Association, was Chief Appraiser, the late John Watson, the late W. J. McCaffrey and the late Robert Telford were in Statistics, David Gleeson, dead years ago, was Chief Check Clerk, the late W. T. Urquhart was in Refunds, of which branch he later became Chief Clerk. A. S. Blakeney, a nephew of the late Sir Charles Tupper, was in charge of Supplies, and E. L. Sanders was Chief of Correspondence. Gone, the old familiar faces.

Other men still with us at headquarters who were with the old Customs Department in 1911 are L. F. Jackson, now Assistant Commissioner of Customs, R. Smith, Registrar of Correspondence, A. W. Brown, Assistant Chief Dominion Customs Appraiser, T. V. Doyle, F. H. Blake, L. D. Warren, E. Barrette, D. Roberts, P. A. Errett of the Appraisers Division, E. Terrien, Head Translator, Bob Lang, Charles Mullen, C. H. Callbeck, H. Rheaume. C. E. Wood, Reeves Munroe, L. W. Holmes, G. N. Bunker, W. D. Armstrong, and P. L. Young came in a year or two later. As these reminiscences are written without the aid of records or notes, apologies are due if any have been passed over.

The Customs Statistics branch was not in the West Block, but occupied a building on Slater street. Until the move was made to the Connaught Building in 1916, Statistics had separate accommodation. Those in that branch in 1911 included the late W. J. McCaffrey, J. A. Peaker, John Watson, R. M. Heintz, E. Miles, James Hoey, Simon Fraser, Harry Carleton, E. Terrien, Walter Taylor, Robert Ince, P. A. Errett and H. Rheaume. With the exception of Messrs. Terrien, Errett and Rheaume, none of those mentioned are with us now.

In 1911 there were five women in the Customs Department. One of these was the late Edith M. Daws, then in the Private Secretary's office. Other familiar figures were Miss Dalton, Miss Mackell and Miss Bennet. Miss G. M. MacDougall and Miss E. McClelland came in a little later. Miss Bennet, Miss MacDougall, Miss Mackell and Miss McClelland are still in the Department. To show the changes which have taken place in office methods, I found that it was the ancient practice to put all the Minister's letters through the old-fashioned copying press. It was a wet and messy proceeding, and the carbon sheets as used to-day were promptly substituted.

In 1916 the Department moved into its present home, the Connaught Building on Mackenzie avenue. For a time the Examining Warehouse for the port was in the basement and on the top floor the Secretary of State and his Department moved in for a few months. The Militia Department had its eye on the Connaught Building, and wanted to install some of its branches, and I well recall the strenuous fight Dr. Reid put up to retain the building against the embattled might of Sir Sam Hughes and Senator Lougheed. The Doctor from Prescott, who was a bonnie rough-and-tumble fighter, won in the end. When the Inland Revenue Department was merged with the Customs under one Minister of Customs and Excise and still later in 1927 the Department of National Revenue was created, including the three divisions of Customs, Excise, and Income Tax, Doctor Reid's winning battle years before to retain the building stood the new and enlarged Department in good stead.

When the Department of Inland Revenue was merged with the Customs, about eighteen years ago, R. R. Farrow was the Deputy Minister of Customs and Excise. The late George W. Taylor was Assistant Deputy Minister, and on the retirement of Mr. Farrow in 1926, Mr. Taylor was Acting Deputy Minister of the Department. In 1927 the National Revenue Act brought the divisions of Customs, Excise, and Income Tax under one Department of National Revenue, with a Commissioner at the head of each Division. The late R. W. Breadner was Commissioner of Customs, G. W. Taylor Commissioner of Excise, and C. S. Walters Commissioner of Income Tax. Mr. Taylor retired in 1932 and was succeeded by Mr. Scully, who became Commissioner of Customs on Mr. Breadner leaving the Department at the beginning of 1934. Mr. Scully was succeeded by Mr. David Sim as Commissioner of Excise, and Mr. Elliott took the place of Mr. Walters as Commissioner of Income Tax.

One story about Mr. Taylor. He was Acting Deputy Minister and objected to late arrivals on the part of certain members of the staff (there were a few offenders even then). One morning about 9.30 he came up the elevator with a young lady. "Why are you so late this morning?" he inquired. There was no response. "Report to my office in half an hour. What branch do you work in?" queried Mr. Taylor. The girl smiled sweetly. "I'm afraid I'm too busy to see you to-day," she said. "I am employed by Clarkson, Gordon & Dilworth, on the sixth floor." Mr. Taylor got out sadly, and the elevator shot up to the sixth floor (if a Connaught Building elevator can be said to "shoot" up) where the firm of auditors, Clarkson, Gordon & Dilworth were probing into departmental affairs following the parliamentary inquiry into Customs administration.

The Ministers of Customs and later of National Revenue, since 1911 include the Honourables J. D. Reid, Arthur Sifton, Martin Burrell, R. Wigmore, J. B. M. Baxter, Jacques Bureau, George Boivin, H. H. Stevens, W. D. Euler, E. B. Ryckman, R. C. Matthews, J. E. Lawson, and the present Minister, Mr. Ilsley.

And so the years have rolled on and taken their toll. Men have come and gone. They have passed through the doors of superannuation or have slipped behind the veil. Instead of five women, as in the old Customs Department of 1911, the corridors of the Connaught Building to-day frequently take on the aspect of a sprightly fashion parade at entrance and leaving times. New friends have taken the places of the old, yet sometimes the memory of familiar faces, long since vanished, comes to the rapidly diminishing group of the old " West Blockers " of 1911, and the years of comradeship and happy association crowd through the gates of recollection.

Special Class Exciseman Examination

THE dates selected for the Special Class Examination, Exciseman, Grades 1, 2 and 3, have been set for January 10, 11, 12 and 13, 1939, and the schedule of subjects, dates and examination time allowed for each subject will be as follows:—

January 10.—Roll call, 8.45 a.m. Subjects—Malting and Supervision of Malthouses and Breweries, 9 a.m., 2½ hours; Excise Book-keeping, 12.30 p.m., 5 hours.

January 11.—Supervision of Bonded Factories 9 a.m., 3 hours; Supervision of Distilleries, 1 p.m., 4 hours.

January 12.—Specific Gravity of Fluids, 9 a.m., 2½ hours; Use of Instruments, etc., Mensuration and Computation of Commodities in Bulk, 1 p.m., 5 hours.

January 13.—Supervision of Tobacco and Cigar Factories, 9 a.m., 4 hours.

The Festival of the Children

The stockings were hung by the chimney with care,
In the hope that St. Nicholas soon would be there.

SAINT NICHOLAS, alias Santa Claus, will soon be on his way again with his bulging pack of toys to gladden the hearts of Canadian children this Christmas. His visit is awaited eagerly by the army of *good* little boys and girls (how good they can be at this season!). So the *Editor* has put together some notes as to what may be found in his bulging pack this year, when he arrives on his sleigh with his eight familiar reindeer.

In addition to toys manufactured in Canada many are imported, chiefly from the United States and the United Kingdom. During the past fiscal year the Dominion imported several million dollars worth of amusement and sporting goods. Under this head were mechanical metal toys to the value of $272,425, largely from the United States; metal juvenile construction sets coming for the most part from the United Kingdom, imports from all countries totalling $36,303. Game tables and boards imported were valued in all at $282,030, coming mostly from the United States, while dolls brought in totalled $140,801 in value. These dolls were made principally in Germany and the United States, although Japan and the United Kingdom also contributed. Imports of game balls of all kinds amounted to $154,490, coming for the most part from the United Kingdom, United States and Japan. Other toy imports in the past fiscal year were valued at $1,139,401, coming principally from the United States, Japan and Germany.

Canada in turn exported toys during the past fiscal year to the value of $367,403, an increase of $87,563 compared with 1936-37. Exports to the United Kingdom alone were valued at $250,496, lesser amounts going to British South Africa, New Zealand and Australia.

So much for the statistical end of the story. Now glance at a description of some of the toys themselves which are likely to come to the above mentioned *good* little boys and girls of Canada and the United States. And when father has finished running the electric train and enjoyed himself with the other mechanical toys, the children will have a chance. For men are but boys, grown tall.

The work of filling Santa's pack each year is a major industry, and costs many millions of dollars. And toys, like fashions in women's clothes, must be kept abreast of the times. No sooner are new inventions on the market than toy duplicates appear. Small television telephone sets make it possible by an ingenious arrangement of mirrors for the users to see each other. Ventriloquism, of the old music-hall variety, is in the forefront of modern entertainment, and replicas of the talkative little dummy with the silk hat and monocle are to be seen on many toy shelves. This toy can be made to talk by any child who follows the simple instructions. Industrial and transportation toys bulk large in the 1938 pack—streamlined, pint size motor cars humming like real engines; electric buttons with melodious honks, instead of horns, for velocipedes; headlights which can be dimmed or brightened; speedometers on bicycles; free wheeling on juvenile carts; and doll carriages equipped with safety brakes.

One of the most popular toys to-day, on this continent at least, is a mechanical construction set invented by a young English clerk who, one Christmas eve, while travelling from London to Birmingham noticed a steam crane at work and conceived the idea of making construction kits to reproduce practical machinery on a small scale. That was nearly forty years ago. To-day the factory in England which makes these kits comprises a five-acre block of buildings, employing about 2,000 skilled workers and turning out thousands of mechanical sets and clockwork trains a year. There are factories also in the United States.

Among the many innovations are roller skates with foot grips and noise-muffling devices, railroad trains with illuminated passenger cars, two-decker observation cars, authentic whistles and complete freight car equipment. Scale models are procurable for reproducing famous ships, while trains and automobile racers, and airplane building sets and airport sets are in great demand. By means of a new version of the electric eye an electric train is controlled by a wave of the hand. A boom is on in toyland building equipment, which includes complete landscape gardening sets. A B C blocks are made now with grooved surfaces so that when they are made into towering edifices they will be tip-proof. There is also a new type of gun which, instead of shooting holes in the windows, shoots designs on the walls. The toy piano which children have always loved has been augmented by a reed organ, reproduced to playing scale, with authentic musical tone and a scope of three or four octaves. Archery, an old-time favourite, has staged a comeback.

The realm of natural science, invaded but a few years ago by toymakers and then in a comparatively simple degree, has become one of the favourite fields for new toys. This year there will be many gifts such as miniature polariscopes, giving youthful inquirers a chance to test light phenomena and study the mysteries of refraction. Another such toy instrument magnifies all sorts of molecular explosions in full colour, using the principle of the projecting microscope. Brilliant explosions are accomplished with safety by magnifying the reactions of such simple household staples as lemon juice and soda.

Then there are the parlour games the adult demand for which has sent them up greatly in the sales rank, and there is a great increase in educational play sets, dolls, games and books sponsored by comic characters and radio and film stars. And lastly, speaking of dolls, they now walk gracefully, boast finger nails, and have long hair for expert coiffeuring. They are dressed in up-to-the-minute styles.

Changes in List of Customs-Excise Ports

Ratcliffe, Sask., a preventive station under the survey of the port of North Portal, Sask., closed from the 1st November, 1938.

Oungre, Sask., established as a preventive station under the port of North Portal, Sask., as from the 1st November, 1938.

A Neighbourly Army

A NEIGHBOURLY army of United States automobile tourists crossed into Canada during October with a total of 367,284 cars, according to figures furnished the Department by Collectors and Sub-Collectors. This was an increase of 6,955 compared with October, 1937, when 360,329 cars were entered. Sixty-day touring permits issued during the respective months numbered 90,470 and 96,872, a decrease of 6,402; travellers vehicle permits 5,692 and 6,371, decrease 679; permits for periods between 60 days and six months 23 and 18, increase 5; while the number of United States cars entered for stays of 48 hours or less was 271,099 compared with 257,068, an increase of 14,031.

The province of Ontario alone accounted for fifty-five per cent of the 60-day touring permits issued during October with a total of 49,874, Quebec issued 24,271 such permits, New Brunswick 7,791, British Columbia 6,373, Manitoba 1,251, Saskatchewan 479, Alberta 314, Nova Scotia 117. The largest number of travellers vehicle permits was issued by Quebec, totalling 2,335, while Ontario issued the second largest number, totalling 1,341. Provinces entering the largest number of United States cars for stays of 48 hours or less were: Ontario 160,680, New Brunswick 76,755, Quebec 21,515.

The port entering the biggest total of sixty-day tourist cars during the month was Windsor, Ont., with 16,922, followed in order by three other Ontario ports, viz., Fort Erie 11,480, Niagara Falls 8,389, Sarnia 6,060. Other border points to issue a substantial number of two-month permits were: Phillipsburg, Que., 4,873, Lacolle, Que., 4,654, Lansdowne, Ont., 3,142, Rock Island, Que., 2,737, Pacific Highway, B.C., 2,400, St. Stephen, N.B., 1,520, Highwater, Que., 1,496, Stanhope, Que., 1,410, Douglas, B.C., 1,224, Andover, N.B., 1,068, Richmond Road, N.B., 1,040, Trout River, Que., 1,020.

The greatest number of cars to cross into Canada at any one point for periods of 48 hours or less during October entered through Niagara Falls, totalling 48,365. St. Stephen, N.B., was a close second with 46,072. Then followed Windsor, Ont., with 45,767, Fort Erie 41,848, Sarnia, Ont., 13,276, Edmundston, N.B., 7,936, Milltown, N.B., 5,751, Rock Island, Que., 5,517, Lansdowne, Ont., 3,703, Claire, N.B., 3,381, Walkerville, Ont., 3,218.

It is of interest to note the representation by states in the number of cars entered, those states which border on Canada naturally having the largest representation. Thus from New York State 23,073 automobiles were entered under 60-day touring permits, while from Michigan 19,980 were entered. Other states well represented were: Vermont 10,189, Maine 8,255, Washington 4,855, Massachusetts 3,785, Ohio 2,673, Pennsylvania 2,433, Illinois 1,954, California 1,531, New Hampshire 1,531, New Jersey 1,322, Minnesota 1,164, Connecticut 1,095.

A further interesting classification shows the number of automobiles by states to enter each province during October under 60-day touring permits. Highlights in this traffic were: Ontario, visited by 19,835 cars from Michigan, 16,421 from New York, 2,566 from Ohio and 2,133 from Pennsylvania; Quebec, 10,079 from Vermont, 6,412 from New York and 2,037 from Massachusetts; New Brunswick, 6,289 from Maine and 879 from Massachusetts; British Columbia, 4,751 from Washington, 726 from California; Manitoba, 594 from North Dakota, 402 from Minnesota; Saskatchewan, 249 from North Dakota; Alberta, 193 from Montana; Nova Scotia, 70 from Massachusetts.

Motor Cars from Distant Lands

AN unusual feature of incoming tourist travel in October was the entering of two automobiles from Egypt. Sixty-six automobiles were brought into Canada under 60-day touring permits during the month of October from countries other than the United States. Nine foreign countries were represented, the most distant being the Philippine Islands, from which 7 cars were entered, and Hawaii represented by 19. The remaining countries were as follows: Mexico 12, Cuba 7, Panama 6, United Kingdom 5, Newfoundland 4, Alaska 2, Puerto Rico and Venezuela 1 each.

Curtailing Illicit Distilling Operations

(*Editor's Note.*—This article was contributed by K. MacNeill, of the Excise Seizures branch at headquarters.)

IN seizures of illicit stills of commercial type capable of producing large quantities of spirits, rarely have the principals or persons actually responsible been apprehended, or sufficient evidence procured to establish offences by these persons against the Excise Act. They were not to be found on the premises in which the still was erected. Their names did not appear anywhere as owners or lessees of the property. Illicit spirits were not found in their possession, nor was ownership of the vehicles transporting the products of the stills in their name.

Thus, it will be realized, these individuals have been a thorn in the flesh of the Department. Some have been known to have financed and directed illicit distilling for several years but were so astute that concrete evidence to support a charge was rarely, if ever, obtainable.

Usually, their modus operandi has been to engage lowly confederates at labourers' pay, or slightly better, on the promise that if they were caught their fines would be paid, and that if gaol sentences were imposed and inescapable they would be recompensed for the time spent in gaol. They do not seem to have had difficulty in obtaining such men. Often these confederates were given comparatively light sentences since it was obvious that they were not sufficiently affluent or even clever enough to have organized and carried out the illegal operations with which they were connected.

During the last year or two, however, the Department and the Royal Canadian Mounted Police have been able to utilize a weapon which is proving increasingly effective. Not only are the real offenders being brought to book but they are receiving penitentiary sentences commensurate with the magnitude of their operations; these sentences ranging as high as two and three years.

This has been accomplished by taking advantage of the provisions of the Criminal Code relating to conspiracy. Since offences under the Excise Act are declared by that act as indictable, persons combining or agreeing to violate the provisions of the Act can be found guilty of conspiring to commit an indictable offence, provided, of course, proof of such action or agreement can be produced. The conspiracy sections of the Code also afford a second charge—that of conspiring to defraud the revenue.

Charges of conspiracy afford a wider scope of investigation and permit the introduction of a variety of evidence not open to the prosecution in proceedings under the Excise Act. The uncovering and dove-tailing of this evidence requires careful and painstaking work, often over a long period of time, and necessitates great discretion on the part of those to whom the investigations are entrusted. Trained as the members of the Royal Canadian Mounted Police are in uniting all threads of evidence, their reports in these cases often are more interesting than popular detective fiction. The results of their efforts so far show the value of conspiracy proceedings in suppression of the illicit liquir traffic.

Tariff Change by Order in Council

BY Order in Council (P.C. 2757), dated the 4th November, 1938, passed under authority of Section 284, paragraph (*k*) of the Customs Act, the following regulation is made and established:—

REGULATION—The following goods, imported to be used as materials in Canadian manufactures, are hereby transferred to the list of goods which may be imported into Canada free of duty:—

Tungsten carbide, encased in metal tubes, for use in Canadian manufactures—British Preferential Tariff, Free; Intermediate Tariff, Free; General Tariff, Free.
(to be designated as Tariff item 829).

The Order in Council referred to is effective on and after the 12th November, 1938, the date of publication in *The Canada Gazette*.

Departmental Rulings

IT IS TO BE ESPECIALLY NOTED THAT WHEN THE NEW CANADA-UNITED STATES TRADE AGREEMENT BECOMES EFFECTIVE ON THE 1ST JANUARY, 1939, ALL REFERENCES IN THE CUSTOMS TARIFF, 1936 OFFICE CONSOLIDATION, TO THE CANADA-UNITED STATES TRADE AGREEMENT OF 1935 BECOME OBSOLETE.

"Knitted Garments, N.O.P." as referred to in Ex. 568 in the new Canada-United States Trade Agreement *includes*:—

Bona fide outer garments which are the product of knitting machines, such as sweaters, pullovers, bathing suits, men's or boys' "shorts" of the type usually worn as "outers"; boys' suits, children's and women's dresses, plain, not expensively tailored or trimmed. (A definition of tailored garments was published in the NATIONAL REVENUE REVIEW for September, 1933.)

Does not include:—

Underwear, mufflers, scarves, nor overcoats made of napped knitted fabric.

Perpetual desk calendars in celluloid cases and in bakelite cases are rated under tariff items 238a and 711, respectively.

Non-advertising framed pictures with a small printed paper date pad attached to the bottom by means of two short pieces of ribbon, invoiced as an entity, are rated under tariff item 512.

NOTE.—The rate of 20 per cent under Ex. 427 in the following rulings will become 10 per cent under 427a in the new Canada-United States Trade Agreement, effective 1st January, 1939.

Fay Automatic Lathe, 12-inch, as illustrated and described in bulletin of the Jones and Lamson Machine Co., Springfield, Vermont, at the present time is held to be of a class or kind not made in Canada and admissible at 20 per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

"Hermann" Improved Claflin Continuous Beater and Refiner, as illustrated and described in leaflet of The Hermann Manufacturing Co., Lancaster, Ohio, for use in pulp and paper mills, at the present time is held to be of a class or kind made in Canada and admissible at 25 per cent ad valorem, Item 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

"Trackson" High Shovel, per illustration, from the Trackson Company, Milwaukee, Wis., designed to be attached to tractors, at the present time is held to be of a class or kind not made in Canada and admissible at 20 per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

Classifying or Assorting Machine, per illustration, as manufactured by the Holub-Dusha Co., New York, N.Y., designed for classifying button blanks after they are split and before they are backed or faced, and also for use on finished buttons where accurate thickness is required, at the present time is held to be of a class or kind not made in Canada and admissible at 20 per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

The W-147 Heavy Duty Radial Arm Router, the W-135 Light Spindle Carver and the W-155 Hand Carver and Trimmer, as illustrated and described in the catalogue of the Onsrud Machine Works, Inc., Chicago, being high speed air turbine driven machines, at the present time are held to be of a class or kind not made in Canada and admissible at 20 per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

"Greenlee" Two-Way Horizontal Hydraulic Feed and Multiple Spindle Boring and Drilling Machine, per illustration, manufactured by Greenlee Bros., Rockford, Ill., used in the manufacture of automobile parts, at the present time is held to be of a class or kind not made in Canada and admissible at 20 per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motors—Item 445g.

"Boss" No. 522 Grinder, per illustration, manufactured by the Cincinnati Butchers' Supply Corporation, Cincinnati, Ohio, designed for heavy grinding demands for large sausage making plants, at the present time is held to be of a class or kind not made in Canada and admissible at 20 per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement. Motor —Item 445g.

"Cooper-Bessemer" Type G-MV Two-Cycle Compressor, as illustrated and described in Bulletin No. 323 of the Cooper-Bessemer Corp., Grove City, Pa., at the present time is held to be of a class or kind not made in Canada and admissible at 20 per cent ad valorem, Ex. 427, under the Canada-United States Trade Agreement.

Under the Mistletoe

HERE is a story with a touch of Christmas about it. What the well-bred young lady was supposed to do in years gone by is set forth in an old book on etiquette published one hundred years ago. In the chapter on Christmas festivities the *Editor* found the following "Girls, although they be ladies, are kissed under the mistletoe." According to the author, this was an old Druidic custom, and it is still happily in vogue. This green plant, with its waxen white berries, when hung over a doorway is supposed to permit only happiness to enter, hence the tradition of the kiss. It grows only as a parasite and in Europe is found most frequently on oak and apple trees, but is not averse to living on poplars, willows, lime, mountain-ash and maples. The white berries are delicacies to some birds, and through their agency the plant is propagated. The sowing is effected by the bird rubbing its beak, to which the seeds adhere, against the bark of the tree on which it has alighted. The pulp soon hardens, affording a protection to the seed which, in germinating sends its roots through the bark of the tree and into the living tissues. The mistletoe, so popular in England at Christmas, is largely derived from the apple orchards of Normandy. The American mistletoe grows on deciduous trees, especially the tupelo and red maple, and is found as far north as the State of New Jersey.

No Christmas decoration, however, is complete without a sprig of holly, that hardy shrub so closely associated with winter snows and cold. It is surprising to learn, nevertheless, that holly thrives only in comparatively mild climates. It grows in England quite readily, and ornamental hedges of it are common. In Canada it is grown chiefly in British Columbia. The custom of using holly for Christmas decorations dates back to ancient times, and is generally regarded as a survival of the usages of the Roman Saturnalia or perhaps of an old Teutonic practice of hanging the interior of dwellings with evergreens as a refuge for sylvan spirits from winter cold. An old-country border proverb defines an habitual story-teller as one that "lees never but when the hollen is green." Several popular superstitions exist with respect to holly. In some parts of England it is deemed unlucky to introduce it into a house before Christmas Eve.

The wood of the holly is very often hard and white like ivory, and so it is popular with turners who will often, in a contrary manner, dye it black in imitation of ebony and then use it for inlaying and for handles of metal tea-pots and walking sticks, etc. A curious habit noticed in the holly is that it will sometimes leave the upper parts of the tree without protection, giving prickles only to those leaves which are near the ground. It no doubt considers it quite unnecessary, as well as a waste of energy, to give protection to branches which are beyond the reach of rabbits and cattle.

Among the Romans, holly was regarded as an omen of peace and goodwill, but in the language of flowers it means foresight. In old England the laurel, once in popular use for Christmas window decoration, has been replaced by the holly and the ivy. An old English song closes with these words:

The Holly and the Ivy,
Now both are full well grown;
Of all the trees that spring in wood,
The Holly bears the crown.

The Gifts of the Wise Men

FROM botanical notes prepared at the Experimental Farm, Ottawa, the *Editor* selects the following timely paragraphs:—

> Behold there came wise men from the East to Jerusalem. . . And entering into the house, they found the child with Mary his mother. . . And opening their treasures, they offered him gifts; gold, frankincense and myrrh.

The three wise men from the East—the Kings Caspar, Melchoir and Balthasar—made this oblation of precious things as do British sovereigns today. Our King, on January 6, (the Feast of Epiphany) or twelve days after Christmas, humbly offers gold, frankincense and myrrh at the altar of the Chapel Royal, London.

The colour, lustre and power of resisting oxidation which gold possesses have caused it to be valued from the earliest ages. But what are frankincense and myrrh?

It is said that the Hebrew word for frankincense is quite distinct from those used in the Bible for incense, of which frankincense was a constituent. It is a fragrant gum distilled from several species of Boswellia, the frankincense tree; somwhat like a mountain-ash, with long glossy serrated leaves and green star-like flowers, tipped with red, emitting a lemon fragrance. They grow mainly in Arabia and in the Somali country. Frankincense was formerly supposed to have been the product of a coniferous tree.

Myrrh is frequently mentioned in the Old and New Testaments. It was an ingredient in the holy oil; a domestic perfume; with aloes, cassis and cinnamon; used for the purification of women and for embalming. Both Scripture and classical writers give Arabia as its source; it is a gum resin obtained by incisions in the bark of a small thorny tree with scanty foliage.

Both frankinscense and myrrh belong to the family "Burseraceae." They are tropical woody plants.

There are not any native Canadian representatives of this family. The myrrh or sweet cicely of Europe and its Canadian relation, sweet cicely, belong to the parsley family. They are not related to the myrrh of the Scriptures.

Much legend and many ancient customs are quite naturally associated with the twelfth day after Christmas. Twelfth Night has for ages been a time of much merry-making and revelry, in connection with which a cake was prepared containing a bean or coin. The person receiving the slice containing the bean became the King or Queen of the evening. As a fitting conclusion to the Twelfth Night party of to-day it is the custom with many people to remove the Christmas tree together with other festal floral decorations and to decently burn them, instead of just flinging them into the backyard to remain until mercifully removed from sight with the spring garbage. What an ignominious end to the short but glorious reign of the poor Christmas tree!

More Canadian Tourists Outwards

A TOTAL of 856,356 Canadian automobiles was reported outward for touring purposes during the month of October, according to figures furnished the Department from ports, outports and preventive stations. This was an increase of 11,085 cars over October last year when 75,271 cars were entered. The largest number from any one province was from Ontario, viz., 38,950. British Columbia was in second place with 20,031, and Quebec a close third with 19,609. Then followed Saskatchewan 2,455, New Brunswick 2,321, Manitoba 2,144, Alberta 825, Nova Scotia 21.

Niagara Falls was the busiest point of exit in October for this Canadian tourist traffic, issuing 9,499 permits. Next in line was Fort Erie which issued 8,390 permits and third, Pacific Highway, B.C., which issued 7,584 permits. Other busy points of exit for this traffic during the month were: Windsor, Ont., 5,896, Lansdowne, Ont. (the Thousand Islands bridge) 5,823, Lacolle, Que., 5.776, Sarnia, Ont., 5,134, Trout River, Que., 2,763, Phillipsburg, Que., 2,677, Huntingdon, B.C., 2,582, Rock Island, Que., 2,223, Aldergrove, B.C., 1,704, Stanhope, Que., 1,518, Osoyoos, B.C., 1,486, Douglas B.C., 1,288, Emerson, Man., 1,285, Boundary Bay, B.C., 1,060, Cornwall, Ont., 1,045 Silver Heights B.C., 1,021, St. Stephen, N.B., 1,016.

Brought in Duty Free

DUTIABLE goods brought in duty free by returning Canadians during the seven months period, April 1 to October 31, 1938, under the one hundred dollars exemption clause provided in the Customs Tariff, totalled in value $6,129,422. Of this amount $5,561,162 came from the United States alone. Commodities are classified under seven items including one for miscellaneous imports. Clothing is by far the most important item on the list, with a total value of $2,892,634 coming from all countries, and from the United States alone $2,623,327. Then follow in order furniture and household appliances valued at $685,357, of which $657,635 was from the States; boots and shoes $625,867, of which $607,370 came from the States; radios $444,638, of which $443,092 was from across the line. Automobile tires and tubes totalled $98,296, and automobile accessories $74,343. Of these amounts imports from the United States totalled $98.229 and $74,222 respectively. Miscellaneous commodities from all countries reached a total value of $1,308,287, the portion coming from across the border being $1,057,287.

During the month of October exempted travellers baggage from all countries was valued at $1,110,998. This compares with $867,302 brought in during October last year, a difference of $243,696. Goods from the United States alone for these months were valued at $1,007,212 and $777,754 respectively. Totals in detail for October, showing values brought in from all countries, with totals from the States in brackets, were as follows: clothing $506,094 ($458,062), furniture and household appliances $134,187 ($130,552), boots and shoes $107,145 ($104,024), radios $92,302 ($91,583), automobile accessories $20,448 ($20,417), automobile tires and tubes $18,120 ($18,114), miscellaneous commodities $232,702 ($184,460).

Intermediate Tariff Extended to Uruguay

ORDER in Council (P.C. 2758), dated the 4th November, 1938, provides that the benefit of the Intermediate Tariff, which was extended to products originating in and coming from the Republic of Uruguay by Order in Council (P.C. 2000), dated the 7th August, 1936, as published in Memorandum Series D No. 45, be further extended for a period of six months from the 31st October, 1938, subject to previous termination by the coming into force of the Trade Agreement between Canada and Uruguay.

Canada's Place Amongst Exporting Nations

CANADA, according to the League of Nations comparative table bringing the trade of all nations to a gold basis in terms of the former gold dollar of the United States, was the fourth largest exporter in the world in the first nine months of 1938. The three countries leading in exports in this period were the United States, the United Kingdom and Germany, each of them with several times Canada's population. French exports used to be larger than those of Canada, but in the years 1936 and 1937 were distinctly less in value than those of Canada.

Canadian Apples for Britain

UP to November 16, 1938, this season's export of Canadian apples to the United Kingdom amounted to 999,227 barrels, and 1,431,904 boxes, an increase of 48 per cent in barrelled apples and 35 per cent in boxed apples, compared with the corresponding period of the 1937 season.

HERE AND THERE

Thousands of tourists visit the Gaspé peninsula each year, and the past season has held its own in point of the volume of travel in this picturesque and historic section of Quebec. This is a view of the Jacques Cartier monument at Gaspé.

When Jacques Cartier landed on the rugged shores of the Gaspé Peninsula during his first voyage of discovery to the new world in 1534, he commemorated the occasion, in his own words as follows:—

> On the twenty-fourth we made a large cross, 30 feet high; this was made in the presence of some of the savages at the point at the entrance of the harbour, on the middle of which cross we put a shield in relief with three fleur-de-lys, above which was cut in large letters, "Vive Le Roy De France," and we erected it in their presence on the point, and they looked at it keenly, both when we were making it and while erecting it.

Four hundred years later, on August 25, 1934, a 30-foot granite cross, erected on the point where the wooden structure had stood, was unveiled in the presence of representative Canadians and a delegation of thirty men and women from France.

It is recorded that St. Nicholas, better known to children as Santa Claus, whose visit on Christmas Eve is an event eagerly anticipated, spent nine Christmas seasons in prison. He was born in Parara, a city of Lycia, in Asia Minor, in the fourth century and while he was yet a young man was chosen to be Bishop of Myra. In the year 303 the young bishop was tortured and thrown into prison by Emperor Diocletian, during the persecution of Christians. He remained there until 312, when Emperor Constantine released all imprisoned Christians.

On Christmas Eve, 1818, in the little chapel at Oberndorf, near Salzburg, the villagers gathered for midnight mass. They were to hear, so it was rumoured, a new Christmas carol written for this occasion. However when the time came to sing, the little organ broke down, so the composer, accompanied by a guitar and aided in the chorus by a choir of a few village girls, sang the melody. The peasants listened with rapt attention. This was the scene when, one hundred and twenty years ago, was sung for the first time Gruber's now world-famous carol "Silent Night, Holy Night." Wandering Tyrolese carried the song throughout the country, whence it spread rapidly to all parts of the world.

A chapel built in memory of the composer was unveiled at Oberndorf in 1937.

Obliged to do double duty since the collapse of its companion bridge, the Falls View, on January 27, 1938, the Whirlpool Rapids Bridge at Niagara Falls handled a total of 1,455,609 automobiles during the 9 months' period from January 1 to September 30, 1938. This was within 105,000 cars of the combined total of the two bridges for the corresponding period of 1937. United States cars handled in the 9 months this year numbered 917,142 compared with 370,802 for the same months last year; Canadian cars 538,467 as against 221.299; other vehicles 36,980 as against 20.278; passengers 5,663,622 compared with 2,268,284.

G. C. Gardner, Collector, states that much appreciation has been expressed, both verbally and in letters, concerning the manner in which the traffic was handled this year at the Whirlpool Rapids Bridge. Typical of this is the following resolution passed by the Niagara Falls City Council:—

> Resolved that the confidence and appreciation of the City Council be extended to the Customs, Immigration and Bridge officials at the Whirlpool Rapids Bridge, for the very efficient and courteous manner in which travel has been handled during the past summer; and the Seal of the Corporation be hereto affixed.

AN AVALANCHE OF CHRISTMAS PARCELS

How the public is served in holiday season

DURING the Christmas and New Year season, officers of the Customs postal and express branches throughout Canada have to cope with the avalanche of gifts which descends upon them. Not only at this season, but all the year, the Department tries to render courteous and efficient service to the public. From Collectors at four of the large ports, the *Editor* has received details of the plans made to serve the stream of citizens flowing through the postal and express branches in the holiday period. At this Christmas season, as in other years, the public will be promptly served.

At Montreal

There are indications that the Customs postal and express branches at the port of Montreal will cope with a large volume of business during this Christmas and New Year season. Arthur Laing, Collector, has informed the Review of the preparations made to see that the public is promptly served.

It is not anticipated that the task of handling the flood of parcels arriving from all parts of the world will be lighter this year than it was last. With the ready co-operation of the Post Office and express companies staffs, the Collector expects, as in former years, a high standard of service will be maintained.

The closing of navigation enables the staff to be increased at the wickets, and the use of additional office boys as parcel carriers permits computing clerks to devote their entire time to the public. Between December 15 and December 31, the doors of the Customs postal branch will open at 9 a.m. and close at 6 p.m.

Last year, during December, 31,238 dutiable packages were received at the postal branch at Montreal, and yielded a revenue of $84,389, which represents an increase of 2,444 parcels and $6,486 over the corresponding month in 1936. At the express branch, the figures were 17,848 packages and $179,276 collected.

At the conclusion of business on November 13, 1937, the Customs postal branch was transferred from the Post Office building on St. James Street to renovated quarters on the second floor of the examining warehouse at 105 McGill Street. The sortation staff of this branch, however, continued its task on St. James Street until after Christmas and New Year business when, in turn, it was transferred to the new Post Office Building on Windsor Street. The space occupied there is large enough to adequately handle the incoming mail in ordinary circumstances, but to cope with the much increased mail usually received during the Christmas season, it has been decided by the Post Office and Customs officials that, this year, the English mail would be sorted in another room.

At Toronto

E. D. Lennie, Collector at Toronto, informs the Review that plans are prepared to render prompt service to the public during the Christmas and New Year period in the Customs postal and express branches of the port.

It is expected that the regular staff of the Customs postal branch, of which S. G. Taylor is Superintendent, will be augmented by experienced officers from other departments where business at that time of the year is lighter. Mr. McCormack, Principal Clerk of the postal branch, will have supervision of the Customs Sortation staff at postal terminal "A," which will consist of officers in this Department who are familiar with the separation of dutiable and non-dutiable mail matter, and who will complete the sortation of mails as they arrive throughout the twenty-four hours of each day. It is expected that the postal authorities will extend their usual co-operation to expedite delivery of Christmas parcels. If necessary, a number of officers will arrive in the postal branch at 8 a.m. for the purpose of placing dutiable packages in their respective bunks before 9 o'clock. During the month of December, 1937, $69.-686 was collected in duty, 2,960 entries and 35,400 packages in the Customs postal branch.

Arrangements for handling the Christmas rush at the Customs express branches will be the same as in previous years, and the hours at both the express and postal branches will be extended from December 15 to January 2, inclusive, until 6 p.m. No leave is granted to officers in either of these branches, as it is essential that every possible service be extended to the public, and to insure this a complete staff is necessary. During the month of December, 1937, $203,030 was collected in the express branch, 3,811 entries, and 20,708 parcels delivered. P. J. Barnett is officer in charge.

AT WINNIPEG

Arrangements at the port of Winnipeg to handle the *Christmas* and *New Year* rush at the Customs postal and express branches have been completed, A. M. Kennedy, Collector, informs the REVIEW. It is expected the volume of business transacted this season will exceed that of previous years. At the Customs postal branch, office hours will be extended until 6 p.m. from December 15, 1938, to January 3, 1939, inclusive, and every effort will be made to render courteous and efficient service. The task is made somewhat easier, due to the modern office quarters assigned to this branch, in the new Dominion Public Building. During the Christmas season of 1937-38, the number of parcels received totalled 11,512, and revenue collected amounted to $17,779.

At the Customs express branch arrangements for handling the increased business at Christmas will be the same as last year. Consignees of what is obviously a package of Christmas gifts will be notified by the express company, by telephone if possible, and by the usual notice. The express companies will put on extra delivery service if necessary, and there will be the usual close co-operation of the express officials with the Customs officers. Shipments for out-of-town will be handled as expeditiously as possible, so that there may be no disappointed children (or grown ups) on Christmas morning.

AT VANCOUVER

At Vancouver, A. Carmichael, Collector, states that the Customs postal branch has, during the present year, moved from the basement in the Customs House to much improved quarters in the examining warehouse building, and, as usual, during the coming Christmas season the staff under the supervision of Superintendent D. C. Darrach, with assistance drawn from other branches of the service, will give the public the same courteous and speedy service.

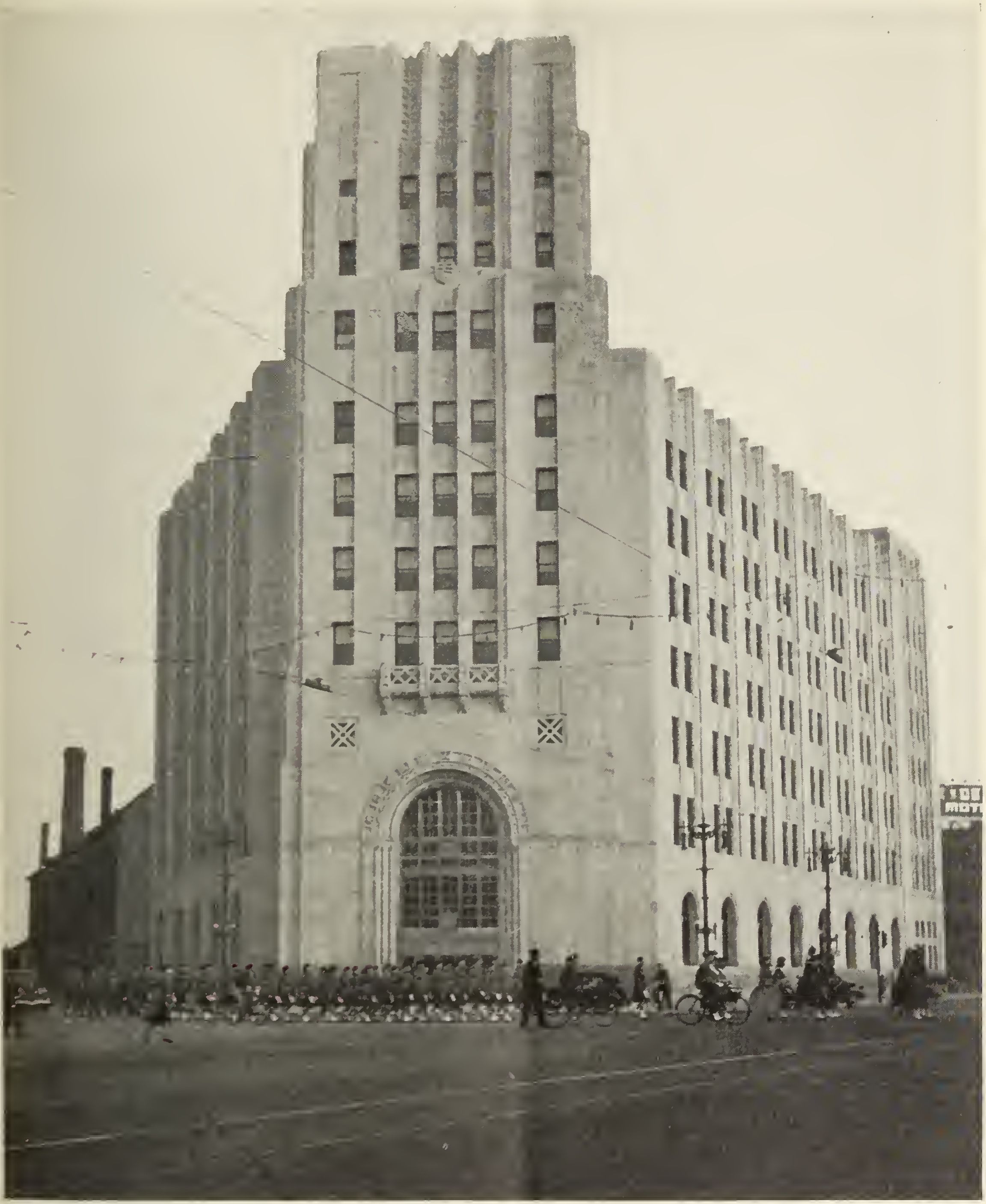
During the last Christmas and New Year season, from December 14, 1937, to January 4, 1938, the following dutiable packages were handled in this branch and duty and taxes collected.

Foreign dutiable packages 6,726; British dutiable packages 2,512; Registered dutiable packages 294; Duty and taxes collected $9,203.

While the Customs express branch, under the supervision of Superintendent A. H. Hopgood, is not affected to the same extent as the postal parcels branch during the Christmas season, the staff, while they will no doubt be rushed, have far better accommodation than previous years in which to handle the public, as there is ample counter space with wickets for five computing clerks, one information clerk, one manifest clerk, and a large delivery wicket which is attended to by two junior clerks and the two cashiers to take care of the financial end of the business. From all indications the public will be well and speedily taken care of in this branch of the service.

The business of the express branch at this port showed quite an increase during the Christmas rush in 1937 as compared with 1936, as per comparative statement.

1936.—No. of packages 4,399; value $85,-575; duty collected $18,176. 1937.—No. of packages 4,767; value $102,183; duty collected $21,287.



This is an excellent illustration of the Dominion Public Building, Winnipeg, in which the Customs, Excise, and Income Tax services are housed. The photograph was taken by A. C. Williams, Chief Dominion Appraiser, who visited the West on official business this Autumn.

EXPORTS TO THE UNITED STATES

Canada's domestic exports to the United States in October of commodities on which Canada gained concessions under the trade agreement effective from January 1, 1936, amounted in value to $18,332,573 compared with $23,181,142 in October, 1937. Newsprint paper exports were valued at $9,041,768 compared with $9,613,163; wood pulp, $2,170,810 compared with $2,726,839; pulpwood, $886,110 compared with $1,122,428; softwood planks and boards, $1,186,549 compared with $1,128,010; cattle, $756,313 compared with $1,144,436; and whiskey $1,125,315 compared with $2,639,478.

Other principal commodities coming under the agreement were exported in October as follows, with figures for October, 1937, in brackets: Bran shorts and middlings, $62,545 ($1,367); screenings, $20,018 ($39,209); maple sugar, $79,814 ($57,860); clover seed, $18,266 ($227,168); certified seed potatoes, $89,553 ($30,005); turnips, $105,800 ($120,744); horses, $30,783 ($44,241); poultry, $14,043 ($177,863); halibut, $61,889 ($38,368); fresh lobsters, $39,993 ($56,347); salmon, $82,812 ($65,724); whitefish, $88,231 ($130,997); canned lobsters, $38,658 ($54,385); cheese, $47,095 ($112,873); laths, $64,289 ($102,637); logs, $187,526 ($168,359); telegraph and telephone poles, $142,952 ($153,303); railway ties, $38,620 ($40,954); shingles, $64,778 ($657,165); skates, $25,771 ($3,890); nickel in matte or speiss, $138,852 ($215,298); artificial crude abrasives, $208,595 ($382,729); asbestos, $314,787 ($503,381); asbestos sand and waste, $237,800 ($250,775); gypsum, $86,408 ($122,069); acetic acid, $94,368 ($90,190); cyanamid, $165,369 ($152,660).

The export of agreement commodities during the ten months ended October amounted in value to $150,229,211 compared with $216,721,979 in the corresponding ten months of 1937. The value of the newsprint paper export was $68,510,127 compared with $86,203,002 in the ten months of 1937. Wood pulp exports aggregated $17,201,987 compared with $28,378,898; pulp wood, $9,502,817 against $9,572,316; softwood planks and boards, $8,516,903 against $11,785,915; whiskey, $8,012,746 against $15,818,703; shingles $4,876,208 against $5,582,939; cattle, $4,034,226 against $13,184,596; cyanamid, $2,442,901 against $2,567,154; asbestos, $2,420,033 compared with $4,377,423; abrasives, $2,363,040 compared with $4,525,620; asbestos sand and waste, $1,592,981 compared with $2,555,947; nickel in matte or speiss, $1,263,960 compared with $2,244,706; logs, $1,322,925 against $1,139,902; whitefish, $1,248,306 against $1,310,938; fresh lobsters, $1,787,596 against $2,245,627; and maple sugar, $1,166,897 against $483,173.

The export during the ten months of other principal commodities under the agreement, was as follows, with figures for 1937 in brackets: bran shorts and middlings, $114,378 ($2,167,888); screenings, $117,507 ($504,768); hay, $105,088 ($910,081); clover seed, $333,419 ($766,989); grass seed, $133,674 ($108,423); certified seed potatoes, $191,289 ($393,515); turnips, $586,055 ($536,765); horses, $620,516 ($1,225,807); poultry, $174,256 ($585,452); halibut, $525,730 ($430,186); salmon, $555,859 ($494,258); smelts, $432,973 ($360,490); beaver skins, $424,542 ($596,245); mink skins, $789,994 ($914,594); muskrat skins, $305,649 ($283,778); cheese, $273,845 ($673,481); laths, $404,185 ($882,762); telegraph and telephone poles, $864,051 ($1,082,811); railroad ties, $180,258 ($198,197); reaper threshers, $734,151 ($339,020); ploughs and parts, $265,434 ($659,329); skates, $132,660 ($52,892); crude gypsum, $684,468 ($691,988); acetic acid, $300,653 ($1,619,613).

Total domestic exports to the United States in October, including gold bullion other than monetary to the value of $12,736,640, amounted to $41,445,701 as compared with $40,970,302 in October, 1937. The value of the gold bullion in October last year was $8,736,500. During the ten months ending October Canada's domestic exports to the United States were valued at $285,034,942 compared with $410,680,176 in the ten months of 1937, including gold bullion other than monetary to the value of $61,035,423 and $98,509,704, respectively.

EXCISE DUTY COLLECTIONS

Comparative statement of Excise duty collections, in Canada, during the months of October, 1937, and October, 1938:—

October, 1938, spirits potable $966,557; October, 1937, $986.716. October, 1938, spirits, non potable $67,164; October, 1937, $68.845. October, 1938, validation fee $47,290; October, 1937, $133,524. October, 1938, malt $585,725; October, 1937, $605,155. October, 1938, beer $15,063; October, 1937, $23.597. October, 1938, malt syrup $7.964; October, 1937, $6.450. October, 1938, cigars $34,939; October, 1937, $38.506. October, 1938, cigarettes $2.350,638; October, 1937, $2,315.088. October, 1938, manufactured tobacco $433.764; October, 1937, $429,422. October, 1938, licences $205; October, 1937, $56. October, 1938, total, $4,509.312; October, 1937, $4,607.363.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of October, 1937, and October, 1938:—

October, 1938, tobacco, cut 1,817.583 pounds; October, 1937. 1,757.085 pounds. October, 1938, tobacco, plug 282,350 pounds; October, 1937, 315.558 pounds. October, 1938, snuff 64,758 pounds; October, 1937. 73.908 pounds. October, 1938, cigarettes, number 587.592.315; October, 1937, 578,668,284. October, 1938, cigars, number 11,355,306; October, 1937. 13.010,974. October, 1938, foreign leaf tobacco, 390.281 pounds; October, 1937, 489,113 pounds.

SMALL COLLECTIONS ENTRIES

Referring to Memorandum Series D No. 49 T.M.R. 1 (Revised), it has been drawn to the attention of the Department that since the issuance of this memorandum some Collectors have discontinued the practice previously in effect of accepting Small Collections Entries in respect of parcel post shipments containing Canadian goods returned, and are now demanding Long Room entries by reason of the requirement that a certificate in the form prescribed in the momorandum shall be "placed on the face of the duty free import entry."

In those cases where parcel post shipments would ordinarily be admitted on a Small Collections Entry, the department will not object to the acceptance of such an entry provided the required certificate is endorsed in proper form and duly completed on the invoice or appraisal note relating thereto.

BUTTER EXPORTS

Domestic exports of butter in October amounted to 12,472 cwt. worth $268.282 compared with 15,712 at $351,228 in the previous month and 17,246 at $453,398 in the corresponding month last year. Purchases by the United Kingdom totalled 11,691 cwt., smaller British West Indies 238 and Newfoundland 229.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the months of April to November inclusive, of the fiscal years 1937-38 and 1938-39—(Decrease marked*).

Districts	1937-38	1938-39	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	704.203 81	474,076 86	*230,126 95
Halifax	1.444,748 99	2,085.863 07	641,114 08
Saint John....	1,005.323 27	1.474,716 83	469.393 56
Quebec........	1.309,723 47	1,469,064 69	159.341 22
Montreal......	27.452.201 72	32 310,130 44	4,857,928 72
Ottawa	6.711.015 85	7,388,666 50	677,650 65
Kingston......	241,560 34	266.202 27	24,641 93
Belleville.....	563.722 65	565.685 52	1,962 87
Toronto	34.963 897 25	43,621.112 24	8,657,214 99
Hamilton	6,339,556 75	8,137.888 25	1,798,331 50
London	9,208,967 62	10,648,149 75	1,439,182 13
Fort William..	324,706 06	469,201 76	144,495 70
Winnipeg......	2,543,605 65	3,509,005 23	965,399 58
Regina........	284,811 49	290,192 83	5,381 34
Saskatoon.....	189,497 63	157,864 19	*31,633 44
Calgary.......	1,092,564 56	1,434,709 48	342,144 92
Edmonton....	426,342 34	522,065 89	95,723 55
Vancouver....	7,604,676 03	10,009,262 48	2,404,586 45
Yukon........	25,980 82	44,730 78	18,749 96
Total.....	102,437,106 30	124,878,589 06	22,441,482 76

NEWS AND COMMENT

Edmonton, Alta.: Percy Engel, of the Income Tax Division staff at Edmonton, retired on superannuation recently after nearly twenty years' service. Mr. Engel was one of the three original members of the staff at the time this office was first opened as a branch of the Calgary District. He was one of the Senior Assessors. During the world war he served overseas, and on his return to Canada joined the Income Tax Division at Edmonton in 1919.

Members of the Income Tax staff gathered at the home of Inspector and Mrs. C. S. Kilgour, on the evening of November 9, when the Inspector presented Mr. Engel with a floor lamp on behalf of his former colleagues. Mr. Kilgour spoke of the faithful and efficient service rendered the Department by the retiring officer. Mrs. Engel also was presented with a bouquet of roses.

Niagara Falls: Due largely to increased Canadian traffic automobile tourist travel through the port of Niagara Falls during October this year exceeded that of October, 1937, by a fair margin, the total number of cars reported inward and outward during the respective months being 184,304 and 172,267, an increase of 12,037. United States cars inward and outward numbered 109,746, an increase of 595; Canadian cars inward and outward 74,558, an increase of 11,442. The total number of passengers was 707,075, a decrease of 62,169. Other vehicles inward and outward totalled 4,570.

Sixty-day touring permits issued during October numbered 8,527, a decrease of 1,839 compared with October last year. Travellers vehicle permits totalled 188, a decrease of 175, while permits issued Canadian cars outward for touring purposes numbered 9,874, a drop of 84. A total of 48,365 United States cars was entered for periods of 48 hours or less, an increase of 5,613.

Toronto: A total of 36,027 packages was received at the Customs postal branch, Toronto, during the month of October, an increase of 2,097 compared with October, 1937, while 33,251 packages were delivered, an increase of 2,983. Entries received numbered 3,033, a gain of 302, and duty collected totalled $75,942, a decrease of $5,191. The number of packages received at the express branch was 20,603. This was an increase of 2,026 over October last year. Entries received totalled 4,170, an increase of 342, while duty collected amounted to $213,226, a drop of $21,122.

Thirty-six aeroplanes, inward and outward, carrying in all 43 passengers, reported at the Customs air harbour during October. Of these numbers 24 were United States planes carrying a total of 28 passengers, and 12 were Canadian planes carrying a total of 15 passengers. During October last year 36 aeroplanes were cleared, while passengers numbered 45.

Montreal: Collections at the Customs express branch Montreal, for the month of October, amounted to $187,447 as against $201,766 received in October, 1937, a decrease of $14,319. Packages received totalled 17,981, an increase of 1,558, while entries numbered 2,543, a drop of 48. At the postal branch $78,892 was collected during October. This was a decrease of $19,493 compared with October last year. Parcels received totalled 26,976, decrease 1,820, parcels cleared 26,571, decrease 1,723, entries 1,963, decrease 248.

Two hundred and fifty aeroplanes carrying in all 1,012 passengers and 1,349 pieces of baggage were cleared through the Customs Air Harbour, St. Hubert, Quebec, during the month of October last. Compared with October, 1937, these totals show increases of 117 in the number of planes, 492 in the number of passengers and 753 in pieces of baggage carried. Totals in detail were as follows:—

Aeroplanes inward 127, increase 59, outward 123, increase 58; passengers inward 456, increase 243, outward 556, increase 249; pieces of baggage inward 603, increase 370, outward 746, increase 383; express packages inward 50, increase 3, outward 12, decrease 9; bags of mail inward 591, increase 104, weight 9,008 pounds, increase 1,496, outward 413, increase 76, weight 5,321 pounds, increase 1,148.

The value of imports during October was $5,534 as against $14,669 imported during

October last year. No tourist permits were issued while 2 were issued a year ago. Four flights inward and 5 outward were cancelled owing to weather conditions. This compares with 5 inward and 5 outward cancelled during October last year.

Halifax: The shipping report for the port of Halifax, October, 1938, shows that 303 vessels, net registered tonnage 275,774, reported inward, and 296 vessels, net registered tonnage 258.965 reported outward. This compares with 303 vessels, net registered tonnage 287.269, inward, and 302 vessels, net registered tonnage 284,430, outward, reported during October last year. Cargo tonnage handled totalled inward 81,220, a decrease of 33,867 tons, outward 63,220, a decrease of 17,478 tons, while passengers landed numbered 378, decrease 89; passengers embarked 550, increase 176.

During the ten-month period, January 1 to October 31, 1938, vessels inward numbered 2,569, a decrease of 57 compared with the same period last year; net registered tonnage 3,131,758, decrease 132,363. Vessels outward numbered 2,555, decrease 75, net registered tonnage 3,136,215, decrease 151,773. Passengers landed totalled 9,410, a drop of 4,683, while passengers embarked totalled 12,081, a drop of 244.

QUESTION BOX AND LETTER BAG

Regarding Loose-Leaf Tariff

The November number of the Review contained a letter from F. C. Collins of the Nelson, B.C., staff advocating that a Tariff on the loose-leaf principle be issued. The *Editor* invited comments on this suggestion and some have come in.

L. H. Webber, Cashier and Computing Clerk, St. Stephen, N.B., writes:—

Permit me to offer my comment on the timely suggestion that a loose-leaf tariff be issued, set forth in the November issue of your publication under the name of F. C. Collins of the Nelson, B.C., staff. This suggestion is one that all officers having to do with rating goods should heartily endorse, and if by this means we can prevail upon the Department to adopt such a plan another progressive step will have been taken. The announcement of the signing of the new United States-Canada and United States-Great Britain trade agreements portends many and varied notations. The Collector of this port, as no doubt are other Collectors, is in agreement with this suggestion. May it prove acceptable to the Department, and soon be put into effect.

Jas. Ford, of the Computing staff at Toronto, writes:—

As usual, the November Review met with a cordial reception and I was impressed with the suggestions of Messrs. Klepper and Collins in the *Letter Bag*.

An employee of an important firm, without any prompting, said he preferred to use a tariff published by an outside concern rather than the official one. "As it is now, I consult it for the classification," he said, "for, if I have the correct tariff description and the incorrect classification the entry is thrown out for correction, and your tariff doesn't give me that information."

There has been much comment on the neglect of the Department to furnish corrected tariffs. My old one fell to pieces with constant use, and I was lucky enough to find a new one which took me hours to correct and to add on the blank pages the notes of rulings that I had entered in the past two years.

R. Brown, a reader of the Review, writes from Guelph, Ont.:—

Seeing your invitation to send suggestions *re* "Loose-leaf" tariff, may I suggest that the Excise Act and all accompanying regulations be in loose-leaf form. The amendment to the Excise Act, assented to June, 1938, has changed the tobacco situation, also in regard to stills, this being, of course, reflected in the regulations. I suggest a loose-leaf folder, like our present one.

JUST AMONG OURSELVES

NOVEMBER-DECEMBER

ADDITIONS

NOVA SCOTIA

HALIFAX: G. O. Backman, Clerk, Grade 1; W. R. B. MacLeod, Clerk, Grade 1.

NEW BRUNSWICK

ST. STEPHEN (Milltown): H. A. Dewar, Customs Excise Examiner, Grade 1 Outport.

QUEBEC

MONTREAL: J. Y. A. Picard, Office Boy; F. L. Ramsay, Office Boy; J. J. A. Senecal, Office Boy.

MANITOBA

WINNIPEG: P. MacRae, Office Boy.

ADMINISTRATIVE

M. G. Hughes, Stenographer Grade 1; N. J. Logan, Office Boy.

AUDIT

HAMILTON, ONT.: H. A. Cullen, Excise Tax Auditor.

OTTAWA, ONT.: M. J. Cook, Stenographer Grade 1; J. C. Dunlop, Excise Tax Auditor.

TORONTO, ONT.: M. J. Gorman, Excise Tax Auditor.

VANCOUVER, B. C.: E. A. Stout, Stenographer, Grade 1.

UNDERVALUATION

OTTAWA: H. V. Nauman, Stenographer, Grade 1.

DEDUCTIONS

NEW BRUNSWICK

EDMUNDSTON (Clair): H. J. Soucy, Customs Excise Examiner (Limited Service Outport) (Resigned).

QUEBEC

LACOLLE: J. R. A. Prudhomme, Customs Excise Examiner (Services terminated).

MONTREAL: J. E. Coron, Senior Customs Excise Examiner (Retired).

ONTARIO

HAMILTON: J. J. Randall, Customs Excise Clerk (Relieving), (Retired).

PORT MCNICOLL: J. P. Schissler, Collector of Customs and Excise, Grade 1 (Retired).

TORONTO: E. L. H. Smith, Customs Excise Clerk (Retired).

WINDSOR: Mrs. E. Sherlock, Special Customs Examiner (Female) (Deceased).

MANITOBA

WINNIPEG: W. J. Doucette, Clerk, Grade 1 (Resigned).

ALBERTA

LETHBRIDGE: A. Kerkham, Customs Excise Clerk (Retired).

ADMINISTRATIVE

E. E. S. Leach, Office Boy (Resigned).

A. E. Meister, Clerk, Grade 2 (Resigned).

AUDIT

HAMILTON, ONT.: H. J. Muir, Excise Tax Auditor (Resigned).

PROMOTIONS

NEW BRUNSWICK

SAINT JOHN: G. H. Hayter, from Customs Excise Examiner to Senior Customs Excise Examiner.

QUEBEC

MONTREAL: J. G. R. Bourdon, from Office Boy to Clerk, Grade 1; G. E. Gauthier, from Customs Excise Examiner to Senior Customs Excise Examiner; Adolphe Poupart, from Clerk, Grade 1, to Senior Messenger.

MANITOBA

WINNIPEG: H. E. Magee, from Assistant Customs Appraiser to Customs Express or Postal Superintendent; E. W. Prowse, from Senior Customs Excise Clerk to Assistant Customs Appraiser.

ADMINISTRATIVE

H. M. V. Adams, from Clerk, Grade 3, to Clerk, Grade 4; E. J. Capbert, from Clerk, Grade 4, to Senior Customs Excise Checking Clerk; J. P. Dillon, from Clerk, Grade 3, to Clerk, Grade 4; Neil Moodie, from Clerk, Grade 3, to Clerk, Grade 4; H. J. Purdy, from Clerk, Grade 3, to Clerk, Grade 4; E. V. Stevens, from Clerk, Grade 3, to Clerk, Grade 4; Frederick Taylor, from Clerk, Grade 3, to Clerk, Grade 4.

TRANSFERS

A. J. Shipman, from Customs Excise Examiner, Windsor, to Customs Excise Examiner, St. Thomas, Ont.

BRITISH COLUMBIA

A. A. M. Bacon, from Sub-Collector of Customs and Excise, Grade 1 Outport, Vancouver (Britannia Beach), to Customs Excise Examiner, Victoria.

S. W. Clarke, from Customs Excise Examiner, Victoria, to Sub-Collector of Customs and Excise, Grade 1 Outport, Vancouver (Britannia Beach).

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF NOVEMBER 1937 AND 1938

—	1937	1938	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	10,266,722 12	8,437,636 49		
Less Refunds and Drawbacks	1,070,513 11	1,197,035 54		
Net	9,196,209 01	7,240,600 95		1,955,608 06
EXCISE TAXES	18,635,921 91	15,509,268 53		
Less Refunds and Drawbacks	366,279 73	310,050 81		
Net	18,269,642 18	15,199,217 72		3,070,424 46
EXCISE DUTIES	4,922,543 73	4,763,892 51		
Less Refunds and Drawbacks	37,833 32	37,879 64		
Net	4,884,710 41	4,726,012 87		158,697 54
SUNDRY COLLECTIONS	56,807 27	72,755 48		
Less Refunds	1 10	10 00		
Net	56,806 17	72,745 48	15,939 31	
Net Totals	32,407,367 77	27,238,577 02	15,939 31	5,184,730 06
Net Decrease				5,168,790 75

TOTALS FOR EIGHT MONTHS

—	1937-38	1938-39	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	72,429,029 58	62,430,872 76		
Less Refunds and Drawbacks	6,380,015 13	6,685,667 46		
Net	66,049,014 45	55,745,205 30		10,303,809 15
EXCISE TAXES	122,258,549 44	110,136,465 41		
Less Refunds and Drawbacks	2,398,584 23	2,423,904 85		
Net	119,859,965 21	107,712,560 56		12,147,404 65
EXCISE DUTIES	37,345,766 17	36,709,374 57		
Less Refunds and Drawbacks	353,458 38	350,401 84		
Net	36,992,307 79	36,358,972 73		633,335 06
SUNDRY COLLECTIONS	539,665 03	493,777 49		
Less Refunds	475 53	191 74		
Net	539,189 50	493,585 75		45,603 75
Net Totals	223,440,476 95	200,310,324 34		23,130,152 61
Net Decrease				23,130,152 61

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF NOVEMBER 1937 AND NOVEMBER 1938

—	November, 1937	November, 1938	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	3,234,550 26	4,436,474 02	1,201,923 76	

TOTALS FOR EIGHT MONTHS

—	1937-38	1938-39	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	102,437,106 30	124,878,589 06	22,441,482 76	

COMPARATIVE STATEMENT PREPARED FROM CUSTOMS STATISTICS OF CANADIAN EXPORT TRADE DURING THE MONTH OF NOVEMBER, AND THE EIGHT MONTHS ENDED NOVEMBER, 1937 AND 1938

—	November, 1937		November, 1938	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	106,662,684	....	93,223,269
Total Exports (Foreign Produce)	....	1,154,832	....	851,279
Principal Items of Exports—				
Wheat .... Bush.	14,542,227	17,900.740	21,703,514	12,727,305
Wheat flour .... Brls.	405,921	2,431,046	477,875	1,560,868
Fish .... Cwt.	462,282	2,992,916	418,682	2,872,224
Furs .... $	....	387,837	....	474,952
Meats .... Cwt.	255,433	3,635,790	253,335	3,477,319
Cheese .... Cwt.	147,612	2,158,655	125,357	1,801,104
Planks and boards .... M ft.	148,112	3,739,996	156,875	3,475,130
Wood pulp .... Cwt.	1,281,471	3,328,553	1,077,489	2,493,187
Newsprint .... Cwt.	6,312,840	11,572,240	4,916,253	10,838,543
Automobiles and parts .... $	....	1,370,358	....	1,242,907
Copper, partially manufactured .... Cwt.	504,946	5,679,286	571,033	5,673,318
Nickel, unmanufactured .... $	....	5,834,524	....	5,646,887

—	Eight months ended November, 1937		Eight months ended November, 1938	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	787,150,190	....	638,561,571
Total Exports (Foreign Produce)	....	10,857,584	....	39,384,189
Principal Items of Exports—				
Wheat .... Bush.	69,472,423	91,053,940	84,675,536	63,281,585
Wheat flour .... Brls.	2,697,211	16,225,684	2,676,802	11,450,398
Fish .... Cwt.	2,192,674	18,392,753	1,961,577	17,481,462
Furs .... $	....	6,266,495	....	4,795,942
Meats .... Cwt.	1,854,568	28,127,317	1,486,952	23,723,234
Cheese .... Cwt.	835,362	12,246,079	717,816	10,503,931
Planks and boards .... M ft.	1,298,452	32,655,008	1,135,846	24,671,464
Wood pulp .... Cwt.	11,807,469	29,160,291	7,442,563	17,955,984
Newsprint .... Cwt.	47,381,513	87,293,623	34,004,612	74,098,506
Automobiles and parts .... $	....	18,069,820	....	14,029,371
Copper, partially manufactured .... Cwt.	3,067,211	40,550,028	3,903,385	36,079,766
Nickel, unmanufactured .... $	....	39,664,763	....	32,483,448

The National Revenue Review

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Department of National Revenue

Minister of National Revenue

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Commissioner of Excise, David Sim

Commissioner of Income Tax, C. F. Elliott, K.C.

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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Turning A New Leaf

THE making of good resolutions (fragile as they are) at the New Year season is a favourite form of self-discipline. As *1939* steps to the centre of the stage, and *1938* totters into the wings, National Revenue officers will resolve to continue to render loyal and efficient service to the Department. That line of *Emerson* still holds good: "Write it on your heart that every day is the best day in the year."

Finger Print Results in Conviction

IDENTIFICATION of criminals by their finger prints is a common and accepted method of police procedure. It has played a large part in celebrated cases and many a wrong-doer, as he surveys his cell bars, regrets that nature gave him those distinctive whorls and loops which resulted in his incarceration.

Although finger prints are an old story in crime, departmental records until recently contained no case in which these tell-tale impressions were directly responsible for securing the conviction of an offender against the Excise Act.

Within the last month, however, the R.C.M. Police have reported the conviction of an operator of an illicit still on the evidence of one of their finger print experts. Evidence, largely circumstantial, pointed to a certain person as the guilty party, but he set up a vigorous defence and it is probable would have gone free had he not, unfortunately for himself, left the imprint of the third finger of his right hand on a glass jar which he had used to catch the last drippings from the tail of the worm of the still.

By the usual methods this print was brought into relief and photographed.

When the photographs were brought in as evidence, the R.C.M. Police expert was able to show the court no less than 15 definite points of similarity to another print secured from the same finger of the prisoner's right hand. This evidence was so conclusive that the court immediately found the prisoner guilty.

Changes in List of Customs-Excise Ports

NORTHPORT, N.S., a postal collecting station under the survey of the port of Amherst, N.S., closed from the 1st January, 1939.

Tignish, N.S., a postal collecting station under the survey of the port of Amherst, N.S., closed from the 1st January, 1939.

Newgate, B.C., an outport and warehousing port under the survey of the port of Cranbrook, B.C., closed from the 1st January, 1939.

Pioneer Mine, B.C., established as a postal collecting station under the survey of the port of Vancouver, B.C., effective 16th November, 1938.

Export of Christmas Trees

CANADA'S Christmas tree trade is rapidly developing into important forest enterprise. In 1937 more than five million Christmas trees were cut in Canada, of which about four million, valued in excess of a half-million dollars, were exported to the United States to decorate the homes of American families and spread cheer to the hearts of thousands. About a million Christmas trees are used annually to decorate Canadian homes during the Yuletide season.

Handed down from ancient times, the happy Christmas tree custom has become an important institution in the social and economic life of Canada. Each year as the Yuletide festival of gift-giving and good-will approaches, wagons and motor trucks lumber through the streets of towns and cities throughout the Dominion bearing loads of young fir, balsam and spruce trees, while trains carry their burdens of evergreens to gladden hearts and heighten the joy of the Christmas season. Thus the increasing production and distribution of Christmas trees is providing Canadian farmers with a profitable off-season farm woodlot crop, growing in value each year.

Under proper control and regulation the Canadian Christmas tree trade constitutes a legitimate and profitable use of the land. According to the Dominion Forest Services of the Department of Mines and Resources, Ottawa, no threat of forest denudation need be involved, as it is stated the annual Canadian harvest of Christmas greenery could all be produced in perpetuity on one hundred square miles of forest land.

"Made in Canada" Rulings

THE following ruling transferring goods from the category of " a class or kind not made in Canada " to that of " a class or kind made or produced in Canada " is issued in accordance with the Government's undertaking to give " adequate notice " to parties concerned, and is to be effective three weeks from the date hereof, viz., December 5, 1938.

Semi-Automatic Bottle Labelling Machines with a capacity up to 50 bottles per minute are of a class or kind made in Canada.

Referring to Memorandum Series D. No. 51, MCR 15 dated the 16th August, 1937, Collectors are advised that the following should be deleted effective from the date hereof, viz., December 3, 1938.

Acid Tartaric Powdered, Cream of Tartar Powdered.

The following ruling transferring goods from the category of " a class or kind not made in Canada " to that of " a class or kind made or produced in Canada " is issued in accordance with the Government's undertaking to give " adequate notice " to parties concerned, and is to be effective three weeks from the date hereof, viz., December 5, 1938.

All Beverage Bottle Washing Machines (Soakers) with a capacity up to 40 bottles per minute are of a class or kind made in Canada.

Canada's Leading Export Markets

CANADA'S twelve leading export markets in November were as follows: United Kingdom $35,757,000, United States $35,585,000, Japan $3,324,000, Germany $2,344,000, Australia $2,329,000, New Zealand $1,396,000, Newfoundland $1,075,000, British South Africa $1,060,000, Norway $1,046,000, Netherlands $969,000, France $715,000 and Argentina $621,000.

Departmental Rulings

AUTOMATIC Bottle Packer, per illustration, for packing beer bottles, is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Motor—Item 445g.

The Improved "Giant" Roll Bean Picker, as illustrated and described in catalogue of the A. T. Ferrel & Co., Saginaw, Mich., pulley driven, designed to pick navy beans in elevators and warehouses, is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement.

Tea Bagging Machine, which automatically makes small paper and cottom bags and fills them with tea, is held to be of a class made in Canada, and is dutiable at 25 per cent ad valorem, under the Canada-United States Trade Agreement, under tariff item 427. Motor —Item 445g.

"Adelmann" Electric Ham Boiler Washing Machine, per illustration, from the Ham Boiler Corporation, Port Chester, N.Y., designed to wash ham boilers, meat loaf pans and other containers in a packing plant, is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Motor—Item 445g.

The New "Morgan" No. 18-48″-54″ Open Back Nailing Machine, per illustration, manufactured by the Morgan Machine Co. Inc., Rochester, N.Y., for nailing large shipping cases and crates, is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Motor —Item 445g.

"Marion" Type 7 Crawler, gas-electric, full revolving, one-yard shovel, is held to be of a class or kind made in Canada and, accordingly, is dutiable at 25 per cent ad valorem, under the Canada-United States Trade Agreement, under tariff item 427.

"Barber-Greene" Bucket Loader, Model No. 42, per illustration, is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Gasoline engine—Item 428c.

No. 3½ "Stark" Precision Bench Lathe, length of bed 32 inches, distance between centres 15 inches, swing 7 inches, collet capacity, clear through spindle ½ inch, as illustrated and described in bulletin of the Stark Tool Co., Waltham, Mass., is held to be of a class or kind not made in Canada and, accordingly, this lathe and bona fide complete parts thereof are admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement.

"Thomson" Model "I" Loaf Moulder is held to be of a class or kind made in Canada and, accordingly, is dutiable at 25 per cent ad valorem, under the Canada-United States Trade Agreement, under tariff item 427. Motor—Item 445g.

Importations of electric dry shaving machines under tariff item 445j should be carefully scrutinized to see that the cases or coverings are properly entered in accordance with the provisions of tariff item 710.

The Department has ruled that an inside case, per sample, containing a dry shaving machine, which is covered with artificial leather, is lined with artificial silk and velvet, and has a metal mirror permanently attached to the inside of the lid, is dutiable under tariff item 623.

At St. Hubert Air Harbour

TRAFFIC handled at the Customs Air Harbour, St. Hubert, Quebec, during November last. increased at nearly all points compared with November, 1937. Two hundred and eight aeroplanes, inward and outward, carrying in all 699 passengers and 850 pieces of baggage were cleared through the airport. These totals represent increases of 88 in the number of planes, 394 in the number of passengers and 479 in pieces of baggage. Totals in detail covering November, 1938, showing increase and decrease compared with the same month a year ago, were as follows: aeroplanes inward 102, increase 41, outward 106, increase 47; passengers inward 333, increase 211, outward 366, increase 183; pieces of baggage inward 395, increase 258, outward 455, increase 221; express parcels inward 49, increase 16, outward 9, decrease 6; bags of mail inward 528, increase 43, weight 8,595 pounds, increase 1,788 pounds, outward 242, decrease 39, weight 3,383 pounds, decrease 112 pounds; value of importations $3,095, increase $2,032; tourists permits issued nil, decrease 4.

Sixteen flights, eight inward and eight outward, were cancelled during November owing to weather conditions—the same number of flights that were cancelled during November, 1937.

November's marked gains in traffic totals were in line with the general increases at St. Hubert during the past year. During the first nine months passenger traffic reached an all-time high with a total of 6,012 inward and outward; the figures for 1936 and 1937 were 1,735 and 4,460 respectively for the same period of time. July showed the largest number for any month this year with a total of 1,200 passengers. The amount of mail, baggage and express carried last year was also considerably greater than the previous year. The number of private planes, however, using the airport was slightly lower.

Brought in Duty Free

A TOTAL of $6,945,080 worth of dutiable goods was brought in by returning Canadians during the first eight months of this fiscal year, duty free, under the one hundred dollars exemption clause provided in the Customs Tariff. This was an increase of $1,371,025 compared with the same months of the previous fiscal year when goods to the value of $5,574,055 were brought in. By far the greater part of these imports came from the United States, totalling for the eight months this year $6,328,944; the remainder $616,086 coming from all other countries. The outstanding item of import was clothing which amounted to $3,259,552 from all countries, the portion from the United States alone being $2,968,572. Next in value came furniture and household appliances totalling $786,443, with $756,875 coming from across the line. Then followed boots and shoes valued at $697,501, of which $677,267 was from the States, radios $523,286, of which $521,639 was from the States. Two other items listed were automobile tires and tubes totalling $113,954, with $113,887 purchased in the United States, and automobile accessories totalling $92,379, with $92,258 from across the border. Under the heading Miscellaneous Commodities goods to the value of $1,471,965 were brought in, and of this amount $1,198,496 came from the United States.

During the month of November exempted goods brought in by Canadians amounted in value to $815,658. This compares with $594,314 brought in during November in the previous year, an increase of $221,344. Of these totals goods from the United States were valued at $767,832 and $546,425 respectively. Totals in detail for November, showing values brought in from all countries, with totals from the United States in brackets, were: clothing $366,918 ($345,245), furniture and household appliances $101,086 ($99,240), radios $78,648 ($78,547), boots and shoes $71,634 ($69,897), automobile accessories $18,036 ($18,036), automobile tires and tubes $15,658 ($15,658), miscellaneous commodities $163,678 ($141,209).

Busy November at Niagara Falls

AUTOMOBILE tourist travel through the port of Niagara Falls via the Whirlpool Rapids and Queenston bridges was heavier during last November than in November, 1937, totals for the respective months being 136,383 and 124,584, a difference of 11,799, while the number of passengers handled was 528,987, an increase of 638. Traffic totals in details were as follows: United States cars inward 43,076, increase 3,506, outward 38,648, decrease 3,099; Canadian cars inward 28,441, increase 7,131, outward 26,218, increase 4,261. Other vehicles inward and outward totalled 4,392, a decrease of 1,590.

United States cars entered for short stays during November increased by 4,737 to a total of 38,239 compared with one year ago, while the number of cars entered under 60-day touring permits decreased by 836 to a total of 4,705, and those entered under travellers vehicle permits decreased by 66 to a total of 175. Canadian cars outward under touring permit numbered 5,508, an increase of 141.

Ring in the New

HERE is a New Year story. The custom of ringing the old year out and the New Year in originated in England long ago. Muffled bells were rung before midnight, then at the stroke of twelve the wrappings were dropped and the bells pealed forth loudly. This symbolized the thought that the old year was sad and feeble, the new strong and joyous. Charles Lamb once wrote " Of all sounds, of all bells, most solemn and touching is the peal that rings out the old year."

From ancient times the ringing of bells has been a method of announcing death. Even early savages beat upon drums and rang bells to announce the fact that one of their number had died. The ancient Egyptians believed that bells tolled at the time of death kept off evil spirits. This superstition found its way to Italy, Scotland, Ireland and England. In Paris it was customary, a hundred years ago, to ring the bells of Notre Dame whenever a prisoner was led to execution. And so the ringing of bells on New Year's Eve originated apparently in the thought of announcing the death of the old year.

Plenty of noise has always been associated with welcoming in the New Year even in ancient times. In old St. Petersburg it was at one time the custom to usher in the New Year with a cannonade of a hundred guns fired at midnight, and various Scandinavian cities still celebrate the advent of the New Year with the discharge of firearms. Aborigines in Australia, New Zealand, Africa and New Mexico use a peculiar instrument for making noise in celebration, known as the bullroarer. This consists usually of a small, flat slip of wood, to one end of which a string is attached. This piece of wood is swung around rapidly and makes a booming, humming noise that grows louder the faster is moves. The bullroarer is still used as a sacred instrument in religious ceremonies. It was known to the ancient Greeks, and it became the plaything of the peasant boy of early England.

Although there is no bullroarer in modern civilized countries with which to welcome in the New Year, nevertheless its equivalent is to be found in modern noisemakers such as the tin horn.

Feasting and gift giving were in evidence in the earliest recorded New Year's celebration. The old custom was continued by the Christian kingdoms into which the western empire was divided. In some countries, Scotland, France and Italy, New Year's day is more observed than Christmas. In Scotland it is an ancient custom to celebrate what is called "hogmanay," a name given to the last day of the year. Children go from door to door asking in rhymes for cakes or money. After midnight complimentary visits are made to friends' houses to " first-foot " them, and the first foot to enter a house to bring luck ought to be a man's.

A Modest Forerunner

THE modest forerunner of "The Canada Year Book" of to-day was, sixty-five years ago, a small leather-backed volume of some two hundred and twenty pages described on its title page as "The Year Book and Almanac of Canada for 1873 being an Annual Statistical Abstract for the Dominion and a Register of Legislation and of Public Men in British North America. Price 25 cents. Ottawa: Printed and Published by James Bailiff and Company."

Under the caption "Seventh Year of Publication" the preface states:—

> The marked and continued success which has attended the publication of the Year Book, since its first issue in 1866, is accepted by the publishers as an indication of the favour with which the volume of 1873 will be received.
>
> The volume of 1873 contains, as its predecessors have done, full and authentic information of public interest pertaining to British North America.
>
> The same great pains which were bestowed in former years to secure accuracy, have not been spared in the volume for 1873; and it may be stated, with positiveness, that the same amount and variety of information on public matters of interest to the Dominion cannot be elsewhere found in a single volume.
>
> The progress which has been made by Canada in increase of wealth, in every department, since the Confederation, is simply extraordinary.
>
> The "Year Book" is a hand-book carefully classified and indexed, containing facts, necessary to be known in all parts of the Dominion, and sold for a nominal price; it has therefore the largest circulation of any publication in the Dominion.

An interesting glimpse is afforded by the old volume into the work of the Inland Revenue Department for the year 1870-71. Hon. Charles Tupper was Minister. The report states that after deducting refunds, the revenue from all sources for the year was $5,120,647, and the outside service cost $174,505, or less than 3½ per cent of the collections. The expense of the Supervisor of Cullers' office was $61,922, the fees collected $63,229. As compared with the preceding year, the increase of revenue was $717,188; of this $636,920 was from Excise, $35,536 from public works, and $47,979 from bill stamps.

The increase in the consumption of spirits, according to the old report, was 408,217 gallons, while there was a falling off of exports of spirits of 41,805 gallons. The quantity of tobacco taken for consumption was less by 228,109 pounds than in the previous year, but 570,000 pounds more than in 1868-69. The quantity of manufactured tobacco in warehouse had increased by 979,528 pounds, and the export of manufactured tobacco had increased 282,531 pounds.

Exports of War Munitions

EXPORTS of arms, ammunition, implements or munitions of war made under 20 permits issued during the month of November, 1938, totalled $101,993.

The principal shipments consisted of High Explosives and Propellant Powders totalling $38,544 to the United Kingdom, aircraft parts valued at $38,072 and small arms ammunition to the value of $14,502; $10,983 being exported to the United Kingdom, $2,203 to Newfoundland, $1,228 to Australia, and the balance of $86 to St. Pierre and Miquelon.

Aircraft totalling $10,690 were exported; $9,190 going to the United States and $1,500 to the United Kingdom. Rifles and revolvers to the value of $183 were exported to the United States and the United Kingdom.

The value of arms, ammunition, implements or munitions of war exported under thirty-two permits during October totalled $165,675.

The principal shipments consisted of propellant powders totalling $89,258 exported to Newfoundland; small arms ammunition totalling $38,988 of which $36,675 were exported to the United Kingdom, $2,263 to Australia and $50 to Costa Rica. The total value of aircraft parts exported was $33,436; $31,200 going to the United Kingdom, $1,659 to Yugoslavia and $577 to the United States.

Aircraft engines valued at $3,468 were exported to the United States and Newfoundland; rifles totalling $442 to the United States and the United Kingdom, and high explosives valued at $80 went to Norway.

HERE AND THERE

Twenty-five automobiles from countries other than the United States were entered through Customs under touring permit during November, according to Departmental returns. Twelve of these cars were from Hawaii. Other distant places represented were Egypt and the Philippine Islands from each of which one car was brought in, and Venezuela, from which 2 cars were entered. The remaining cars were allotted according to country as follows: Alaska 4, Panama 2, United Kingdom, Jamaica and Mexico one each.

A total of 50,017 Canadian automobiles according to Departmental statistics was reported outward under touring permit during November last, an increase of 6,020 compared with November, 1937, when 43,997 Canadian cars were cleared. A comparative statement covering the first eleven months of 1938 and 1937, also shows a substantial gain in the number of Canadian cars outward, amounting in this case to 26,119. The province of Ontario showed the largest exodus during November with a total of 19,672. British Columbia was second with 13,077, followed by Quebec with 11,282, New Brunswick 3,726, Saskatchewan 1,001, Manitoba 869, Alberta 382, Nova Scotia 8. A classification by ports, outports and preventive stations shows Niagara Falls in first place with a total of 5,171 touring permits issued for Canadian cars in November, and Pacific Highway, B.C., a close second with 4,929. Then followed Windsor, Ont., 4,241, Fort Erie 4,196, Lacolle, Que., 3,145, Clair, N.B., 2,534, Sarnia, Ont., 2,085, Huntingdon, B.C., 2,019, Trout River, Que., 1,837, Lansdowne, Ont., 1,701, Phillipsburg, Que., 1,435, Rock Island, Que., 1,348, Osoyoos, B.C., 1,221.

The Public Service Division of the Ottawa Community Chests Campaign 1939 has reported subscriptions this year totalling $40,045. This is considerably over the objective, which had been placed at $38,500. The Customs and Excise subscriptions totalled $2,341, and Income Tax $1,063. The Chairman of the Public Service Division, Dr. G. H. S. Barton, C.M.G., has expressed his gratification at the splendid response made by the Public Service generally. The contributions received from the Department of National Revenue this year were in excess of those for any previous year. P. L. Young was the Departmental organizer of the Customs and Excise divisions.

Set aside as a national historic park in 1926, Fort Beauséjour in New Brunswick continues to be a popular centre of attraction. During the six-month period ended September 30, 1938, a total of 20,200 persons visited this historic fortress compared with 18,000 in the corresponding period a year ago. Visitors to the fort and museum included many tourists from the eastern and middle United States, as well as from various Canadian provinces.

Fort Beauséjour, situated on the long ridge between the Aulac and Missaguash rivers, overlooking Cumberland Basin, is among the notable historic places in New Brunswick. It was built by the French under de la Jonquiere, Governor of Canada, between 1751 and 1755, but before its actual completion was taken in 1755 by the English under Colonel Robert Monckton, who re-named it Fort Cumberland. Under English rule the defences of the fort were greatly strengthened, and it figured in the American Revolution of 1776 and the war of 1812-14.

Considerable restoration work has been carried out at Fort Beauséjour by the National Parks Bureau of the Department of Mines and Resources, Ottawa, and many important historical facts relating to the fort have been commemorated by the erection of suitable memorials. The original pentagonal earthworks are still in a good state of preservation, and one of the former shelters has been partially restored. Near the entrance of the fort is a museum containing many historical relics and exhibits relating to the surrounding country.

BUSY SEASON AT PORT OF HALIFAX

A busy winter season is in full swing at the port of Halifax, C. A. Collins, Collector, informs the Review. In addition to the regular schedule of steamship lines plying between Halifax and many parts of the world, four new lines were added in 1938, three of these are to Europe and one to Japan. Business transacted at the port during the first eight months of this fiscal year increased over the corresponding period of 1937. Customs-Excise revenue collected from April 1 to November 30, 1938, amounted to $2,776,058, a net increase of $6,838. Receipts in detail were as follows: Customs import duty $998,150, increase $40,659; sales tax on imports $187,922, increase $9,183; Excise tax on imports $171,623, decrease $23,322; Excise taxes $1,183,868, decrease $22,504; Excise duties $228,964, increase $3,386; sundry collections $5,532, decrease $564.

Other revenue received at Halifax during the eight months period was made up as follows: pilotage $45,477, steamship inspection fees $5,619, sick mariners' dues $15,197, signal station dues $592, fumigation charges $2,482.

Packages handled at the Customs postal branch numbered 13,990 compared with 13,639, an increase of 351, while packages handled at the express branch numbered 4,213 as against 4,021, an increase of 192.

A total of 346 vessels entered Halifax harbour during November, 1938. These had a total net registered tonnage of 313,695. Vessels outward numbered 337, net registered tonnage 298,841. Compared with November, 1937, these totals show increases of 4 in the number of vessels entered and of 31,404 in the registered tonnage, also increases of 12 in the number of vessels outward and of 25,482 in the registered tonnage. Cargo tonnage handled totalled inward 116,668, decrease 13,367, outward 46,736, decrease 30,100, while passengers landed numbered 344, increase 2, passengers embarked 312, increase 2.

Shipping totals for the eleven months period, January-November 1938, showing comparison with the same months of 1937, were as follows: vessels inward 2,915, decrease 53, net registered tonnage 3,445,453, decrease 100,959; vessels outward 2,892, decrease 63, net registered tonnage 3,435,056, decrease 126,291; cargo tonnage handled inward 1,031,545, decrease 190,340, outward 779,525, decrease 157,767; passengers landed 12,425, decrease 2,010, passengers embarked 9,722, decrease 2,913.

AT THE PORT OF SAINT JOHN

The port of Saint John, N.B., officially began its winter shipping season, A. L. Hoyt, Collector, states, on November 28, with the arrival of the ss. *Montclare* from Liverpool, England. This busy port recently completed two freight sheds of steel and concrete and is now in the forefront of eastern seaboard ports in this regard. Also the National Harbour Board has lately finished an extension between sheds 2 and 3 on the West Side, so that the C.P.O.S. steamers which use those two docks can reach both sheds without the necessity of redocking. Thirteen ocean-going steamers can now be accommodated at one time on the West Side of the harbour and four steamers on the East Side. These are all National Harbour Board docks. In addition there are six private docks owned by local companies.

Mr. Hoyt also states that although, during the early part of the winter shipping season. there was not a large quantity of inward freight at the port, the West Side sheds were filled with Canadian export cargo, as well as United States export cargo in transit through this country for Europe.

In addition to more than sixteen important steamship lines which use the port of Saint

John through the winter months, there are many tramp steamers inward bound with fertilizer or ballast, to load with lumber for all parts of the world.

During the past winter shipping season, December 1, 1937, to April 30, 1938, a total of 318 foreign vessels, cargo tonnage 199,759 reported inward. This compares with 274 vessels, cargo tonnage 235,405, reported inward during the previous winter season. Foreign vessels outward totalled 327 compared with 288, cargo tonnage 1,025,549 compared with 789,547. Aeroplanes reported inward during the respective periods numbered 20 and 35; outward 19 and 11.

A SUMMARY OF AUTUMN TOURIST TRAVEL

The buildings of the Canadian plaza of the Blue Water International bridge at Sarnia were completed a short time ago. Automobile and passenger traffic has been quite heavy since the opening on October 10th, 1938. S. A. Cole, Collector of Customs and Excise at Sarnia, who forwarded to the *Editor* the above illustration of the facilities provided at the Canadian end of the bridge, states that from October 10th to November 30th, 1938, the following traffic passed over the bridge: — Foreign automobiles inward 26,967, foreign automobiles outward 24,898; Canadian automobiles inward 7,518, outward 9,944; other vehicles inward 290, outward 265; passengers inward 165,592, outward 131,791.

Frontier ports and outports across Canada, together with preventive stations, issued a total of 53,152 sixty-day touring permits during November last as against 59,414 permits during November, 1937, a difference of 6.262. according to figures furnished the Department by Collectors and Sub-Collectors. Travellers vehicle permits numbered 4,514, a decrease of 337. Sixteen cars were entered for stays between 60 days and 6 months, an increase of one, while 196,043 cars were entered for short stays of 48 hours or less, an increase of 2,849. The total number of cars brought in during the month was 253,725, a drop of 3,749.

Ontario in Lead

As the number of sixty-day touring permits issued during a given time is the truest index of tourist travel it is of interest to note that a classification by provinces gives Ontario a total of 28,539 such permits issued in November. Quebec issued a little over half this number, viz., 14,787, while British Columbia followed with 4,925, New Brunswick 4,037, Manitoba 582, Saskatchewan 142, Alberta 123 and Nova Scotia 17.

Busy at Windsor

Amongst the Dominion's ports and outports the busiest point of entry for the sixty-day tourist last November was Windsor, Ont., where 11,656 automobiles were entered for the two-month period. Fort Erie was the second busiest point with an entry of 6,685 and Niagara Falls third with 4,701. Other ports and outports where over one thousand United States cars were entered under 60-day touring permits were: Phillipsburg, Que., 3,151, Sarnia, Ont., 2,895, Lacolle, Que., 2,686, Pacific Highway, B.C., 2,265, Rock Island, Que., 1,640, Highwater, Que., 1,006.

Large numbers of cars were brought in for short stays of 48 hours or less. Ports figuring most prominently in this respect were: Windsor, Ont., where 39,546 cars were entered; Niagara Falls 38,239; St. Stephen, N.B., 30,594; Fort Erie 29,064; Edmundston, N.B., 6,732; Rock Island, Que., 4,637; Milltown, N.B., 4,593; Sarnia, Ont., 4,175.

Many from New York

Two states bordering on Canada were represented by over fifty per cent of the cars entered under 60-day touring permit, viz., New York with 13,812 cars entered, and Michigan with 13,186 entered. Other states well represented were: Vermont by 7,138 cars, Maine 4,525, Washington 4,271, Massachusetts 1,849, Ohio 1,183, New Hampshire 870, Illinois, 818, Pennsylvania 805, California 571, New Jersey 507.

Entry of Michigan Cars

The province of Ontario alone was visited by 13,129 cars under 60-day touring permits bearing licence plates of the State of Michigan and by 9,723 bearing plates of New York State. Quebec received the largest number of cars under 60-day licence from Vermont, totalling 7,101, and the second largest number from New York, totalling 4,010. The best represented state in British Columbia was Washington, with a total of 4,217 cars entered. New Brunswick had 3,445 cars from the State of Maine; Manitoba 344 from North Dakota; Saskatchewan 74 from North Dakota, and Alberta 93 from Montana.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the months of April to December inclusive, of the fiscal years 1937-38 and 1938-39—(Decrease marked*).

Districts	1937-38	1938-39	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	842,673 84	499,507 84	*343,166 00
Halifax.......	1,468,393 42	2,127,214 77	658,821 35
Saint John....	1,025,532 06	1,505,955 41	480,423 35
Quebec........	1,338,181 89	1,540,534 67	202,352 78
Montreal......	28,763,132 89	33,393,335 31	4,630,202 42
Ottawa.......	7,197,265 88	7,800,721 78	603,455 90
Kingston......	262,163 50	268,554 22	6,390 72
Belleville.....	573,372 45	574,364 36	991 91
Toronto.......	36,609,757 58	44,915,015 17	8,305,257 59
Hamilton.....	6,792,214 74	8,417,520 62	1,625,305 88
London.......	9,304,060 67	11,348,386 75	2,044,326 08
Fort William..	331,183 29	470,539 81	139,356 52
Winnipeg......	2,654,509 34	3,597,671 11	943,161 77
Regina........	293,526 48	297,099 01	3,572 53
Saskatoon.....	194,708 91	163,412 03	*31,296 88
Calgary.......	1,128,907 95	1,458,311 75	329,403 80
Edmonton....	434,224 27	536,593 95	102,369 68
Vancouver....	8,150,748 68	10,237,667 42	2,086,918 74
Yukon........	26,274 69	45,020 09	18,745 40
Total.....	107,390,832 53	129,197,426 07	21,806,593 54

NOTES OF THE EXCISE DIVISION

Where Excise Revenue comes from

A glimpse of the sources of Canada's Excise revenue collected during the fiscal year ended March 31 last yields some interesting results. Of the total amount collected, viz., $237,614-497, made up of Excise duty $52,987,018, Excise tax $184,627,479, over fifty per cent, i.e., $121,348,801 was derived from domestic sales tax. Excise duty on tobacco yielded $32,428,275, Excise duty on spirits $9,844,227, on malt $8,852,924. Sugars furnished a revenue in Excise taxes amounting to $10,-549,056, stamps a revenue of $4,824,752, matches and lighters $1,633,578, automobiles, rubber tires and tubes $1,258,590, transportation and telephones $1,727,434, toilet preparations and soap $1,157,111, playing cards $233,000, cigars $124,632, cigarettes $146,152, wines $239,787, licences $51,958. Sales tax on imports accounted for a revenue of $20,-514,447, special Excise tax on imports for $18,621,449, Excise tax on imports for $1,842,-732. Other sums included validation fees amounting to $918,607, Excise duty on cigars $409,010, on beer $363,208, on malt syrup $132,210, on licences $38,557.

Following are other Excise statistics of interest. Proof spirits manufactured during the past fiscal year totalled 10,198,330 gallons, an increase of 1,475,325 gallons compared with 1936-37. Ontario produced 5,983,-989 proof gallons. Quebec 3,526,255 and British Columbia 688,086. The amount of beer manufactured was 67,361,250 gallons, an increase of 7,053,102. Of this total Quebec produced 28,025,773 gallons and Ontario 24,-685,707 gallons. Quebec was in the lead also in the production of tobacco with 21,-155,395 pounds out of a total of 24,369,327 pounds for the whole country. The output of cigarettes in the last fiscal year rose to 6,876,125,449 from a total of 5,872,624,434 cigarettes for the previous year, an increase of over one billion. Quebec's share in this production was 5,986,473,759 cigarettes, the remainder totalling 889,651,690 coming from Ontario. Snuff production increased also, totalling 811,659 pounds. This compares with the previous year's output of 805,688 pounds. Practically all snuff was produced in Quebec.

A classification of Excise revenue for the year according to provinces shows Ontario in first place with a collection of $96,429,163 in Excise taxes and of $12,012,329 in Excise duty. Quebec was in second place with tax receipts totalling $59,334,505, Excise duty $36,341,085, and British Columbia third with totals of Excise tax $10,502,408, Excise duty $1,479,908.

The five leading ports in the collection of Excise revenue were: Montreal $82,790,314, Toronto $41,709,512, Hamilton $13,312,219, Windsor, Ont., 9,828,383, Vancouver, $9,165,-037.

Collectors Advised

Collectors of Customs and Excise were advised by official circular dated December 7, 1938, as follows:—

Re: Excise Taxes on Cable, Telegraph, and Telephone Messages and Seats, Berths and other Sleeping Accommodation imposed by Parts IV and V of The Special War Revenue Act:

Circular 800-C, dated October 22, 1938, is cancelled and the following substituted therefor:—

In some cases Collectors have not obtained returns and payment of the excise taxes on the items mentioned above, from firms liable thereto, in their respective ports.

You are instructed that when default in the filing of returns or the payment of the taxes occurs under the foregoing heading, notification should be sent to the Superintendent of Excise Tax Collections by letter, same to be forwarded in a " Y " envelope.

Excise Duty Collections

Comparative statement of Excise duty collections, in Canada, during the months of November, 1937, and November, 1938:—

November, 1938, spirits potable, $1,177,139; November, 1937, $1,168,851. November, 1938, spirits, non potable, $69,770; November, 1937, $66,446. November, 1938, validation fee, $52,539; November, 1937, $132,229. November, 1938, malt, $583,633; November, 1937, $668,376. November, 1938, beer,

$15,314; November, 1937, $23,028. November, 1938, malt syrup, $5,366; November, 1937, $10,597. November, 1938, cigars, $42,088; November, 1937, $45,094. November, 1938, cigarettes, $2,399,370; November, 1937, $2,313,931. November, 1938, manufactured tobacco, $457,776; November, 1937, $431,289. November, 1938, licences, $175; November, 1937, $208. November, 1938, total, $4,803,173; November, 1937, $4,860,053.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of November, 1937, and November, 1938:—

November, 1938, tobacco, cut, 1,936,036 pounds; November, 1937, 1,790,671 pounds. November, 1938, tobacco, plug, 276,845 pounds; November, 1937, 297,953 pounds. November, 1938, snuff, 78,144 pounds; November, 1937, 68,244 pounds. November, 1938, cigarettes, number 599,735,605; November, 1937, 578,388,668. November, 1938, cigars, number 14,016,895; November, 1937, 15,055,178. November, 1938, foreign leaf tobacco, 397,759 pounds; November, 1937, 534,773 pounds.

NEWS AND COMMENT

HALIFAX: For the fifth time in the last six years the liner *Montrose* was the Christmas mail ship on the Canadian service when she arrived at Halifax with 10,667 bags aboard. The arrival marked the peak of the Christmas mail rush, and *Montrose* landed letters and parcels for all parts of Canada, in addition to mails for the Far East and the Fiji Islands transhipped via Vancouver.

Montrose is a veteran on the Christmas mail run. In the past seven years she has brought a total of 54,726 bags to Canada at this season of the year. About ten hours steady work were required to unload the recent shipment of over 10,000 bags. A special train was made up at the Halifax wharves and left for Montreal immediately the liner completed discharging.

In the large mail there were 6,907 bags of letters and Christmas cards, and 3,545 bags of parcels for Canada. The Far East and Fiji mails consisted of 215 bags.

Montrose did not set a record for Christmas mails this year. Her record cargo was in 1936, when 11,768 bags were landed at Halifax. In 1932 she brought 11,605 bags and in 1934 her load was 10,649. Last year she brought a total of 10,037 bags.

OTTAWA: At the twenty-ninth annual meeting of the Ottawa branch of the Dominion Customs and Excise Officers' Association, the following were elected to office for 1939: President, Sidney A. Smith; Vice-President, Charles E. Pitre; Treasurer, Ernest Bisson; Secretary, Lorenzo J. Miron, Delegate to Convention, George E. Booth.

Executive.—J. R. Welsford, J. A. Blacklock, J. Hussey, A. L. J. Barnwell and A. C. Meloche of Ottawa; J. E. Rainville, Hull; C. E. Quackenbush, Smiths Falls.

Arthur M. Saunders and Wilfred L. Caron, Collectors of Customs and Excise of the ports of Ottawa and Hull, were respectively named Honorary President and Honorary Vice-President.

The retiring President, J. P. Farrell, thanked the executive and the several committees for their co-operation during the past year. He especially mentioned the committee composed of W. F. Smith, Chairman, S. A. Smith, J. A. Blacklock, R. H. Jessiman and C. C. MacIver, in charge of the arrangements for the entertainment of the delegates at the National Convention Ball held on April 23, 1938.

The Ottawa branch of the Association had its inception at the Ottawa Customs House on January 4, 1911. Part of the minutes of that meeting read:—

> A meeting of the staff of the Ottawa Customs House was held in the Long Room to-day, to consider plans for a permanent organization. Those present were: F. M. Journeaux, A. M. Routhier, F. Kehoe, W. J. Fairbairn, P. E. Ryan, G. E. Jamieson, O. H. Cogswell, D. P. Stewart, F. C. Hewton, O. Chartrand, P. Mullin, D. Smith, P. Cassidy, Jas. McCulloch, F. Morin and W. Gilchrist.

The following officers were elected for the first year: Honorary President, F. M. Journeaux (superannuated); Honorary Vice-President, R. A. Clark (deceased); President, P. E. Ryan (deceased); Vice-President, A. M. Routhier (deceased); Secretary, W. Gilchrist

(Trade and Commerce); Treasurer, W. J. Fairbairn (deceased); Delegate, F. Kehoe (superannuated).

Toronto: A total of 36,207 packages was received at the Customs postal branch, Toronto, during the month of November, 1938, an increase of 1,197 compared with November last year. Packages delivered numbered 33,495, an increase of 1,179. Entries numbered 3,070, increase 182, while the duty collected amounted to $76,068, a drop of $1,820. Packages received at the Customs postal branch totalled 20,603, a gain of 1,368, while entries totalled 4,170, a gain of 163. Duty collected at the express branch in November amounted to $213,226, a decrease of $22,920.

Montreal: Packages received at the Customs express branch, Montreal, during November last numbered 16,679, an increase of 1,635 compared with November, 1937. Other business showed declines. Collections dropped by $22,038 to a total of $187,481, while entries decreased by 122 to a total of 2,476. Business transacted at the postal branch for November, 1938, showing comparison with November of the previous year, was as follows: collections $81,278, decrease, $12,469; parcels received 25,511, decrease 2,217; parcels cleared 25,044, decrease 2,075; entries 2,037, decrease 268.

Prescott, Ont.: E. A. Cook, Collector, entertained at dinner recently officers of the local Customs-Excise and Immigration staffs, executives of the Prescott and Ogdensburg Ferry Co., and officials of the Canadian Pacific Car and Passenger Transfer Company. Among the speakers of the evening were J. B. White, a former Collector at this port, and F. W. Dubrule, Manager of the C.P.C. & P.T. Co.

A two-minute silence was observed in memory of A. M. Halliday, formerly of the Prescott Customs-Excise staff, who died recently.

QUESTION BOX AND LETTER BAG

At the Peace Arch

A. G. Fadden, Collector of Customs and Excise, New Westminster, writes:—

Your readers may be interested in a brief account of the Armistice Day celebration held November 11, 1938, at the Peace Arch. This was built by the late Samuel Hill, a pioneer member of the Good Roads League of the United States, to commemorate one hundred years of peace between Canada and the United States of America, at the western terminus of the International Boundary Line, where it meets the Pacific Ocean. The Canadian point of entry is known as the preventive station of Douglas, B.C.; in the United States, Blaine, Washington. The late Marshal Joffre of France dedicated this arch in 1921.

There is now under construction by the Provincial Government of British Columbia a new and modern highway from New Westminster to Douglas, which will be several miles shorter than the present one, connecting the United States with Vancouver and vicinity. It is expected this road will be completed in the early autumn of 1939.

Over 10,000 people gathered here for the Armistice Day celebration, the majority being school children escorted from Vancouver and New Westminster by their respective Mayors, via the Great Northern Railway, consisting of two trains, 12 passenger cars from Vancouver and 18 from New Westminster, which were handled through to the outport of White Rock, B.C., and loaded and unloaded within 100 feet of the arch. As the Great Northern Railway passes immediately below the arch, along the water front, the reloading of about 3,000 children and several hundred adults was handled by the White Rock staff, assisted by one officer from Douglas and two from the port of Pacific Highway. The balance from the Fraser Valley and the State of Washington were transported via school buses and motor cars.

G. Brassard, Sub-Collector at La Tuque, Que., writes:—

I am always interested in reading the Review each month. It brings new and instructive information and suggestions.

Regarding the matter of the "Loose-Leaf" Tariff, I approve the idea. That would allow us to always have under hand a complete tariff with all the information to date. It would save us from making notes in the tariff, which often makes it soiled. Nevertheless we prefer to keep it so than to ask for a new one. I think also that by adopting this kind of tariff, it would save the publication of a consolidated tariff from time to time.

As an old railway employee and having experience in railway tariffs, I may inform you that they have adopted the loose-leaf tariff.

Suggestion from Prince Albert

H. S. M. Kemp, Cashier and Computing Clerk at Prince Albert, Saskatchewan, writes:—

In these days when indelible pencils are not so hard nor the carbon paper endurable, difficulty is experienced in making clean prints of the third and fourth copies. Possibly the Check branch is well aware of this.

In order that the difficulty may be overcome and the Check branch given a copy that is easy to read, may I make a suggestion: eliminate the fourth copy.

If three copies only were used, the original could be filed at the port with the invoices and appraisal notes, the duplicate could go forward to the Department, and the triplicate could, as at present, be returned to the Parcels branch. When the B.16 Special book was used up, only the pasteboard covers would remain, and these could be destroyed. The result would be a net saving in the number of carbons used and in officers' time.

Further Suggestions re Tariff Book

The following additional letters have been received regarding improvements in the Tariff book:—

C. A. Tervo, Surveyor at Victoria, B.C., writes:—

As comments from other ports are invited respecting F. C. Collins' suggestion *re* "Loose-Leaf Tariff," appearing in the Review, November, 1938, I suggest that if the Tariff amendments were printed on one side of a sheet only, with the date and memorandum number opposite each item, these could be clipped off and pasted in the Office Consolidation of the Customs Tariff over the items affected. Longer amendments, which would not fit over the tariff items concerned, could be pasted on the blank page on the right, and appropriate notes made on the items concerned. Much needless printing would be thus avoided, and only a few extra copies would be required for ports and outports.

May I suggest that when the next issue of the Tariff Consolidation is printed, the index be on the left hand half of each page, leaving the right hand side for inserting thereon date of new tariff items, etc.

Paul Bourassa, Computing Clerk at St. Johns, Quebec, writes:—

Regarding the question of the consolidation of the Customs Tariff, and invited comments, I offer these suggestions:—

The present tariff in a bound book form is fairly handy. There would, however, seem to be room for improvement in the quality, the cover, and the binding.

In my opinion the usual life of an edition could be lengthened too, at the same time taking care of the various amendments brought to it, if all such amendments could be printed to about the same scale or size, or smaller, as that of the book itself and on one side of the sheet only, so that each section of a given amendment (an item of the tariff, etc.) could be cut out and pasted at its proper place in the book. The amending memorandum number could also be repeated at each end of a section or tariff item in a schedule, so that identification of the change could readily be made.

And, too, regarding the alphabetical index of the consolidation, it would not be amiss if, at each letter, space were provided so that additions could be indexed as well.

The idea of leaving blank the one side of a sheet for notes, additions, etc., as is presently done in the bound book, serves a useful purpose.

JUST AMONG OURSELVES

NOVEMBER-DECEMBER

ADDITIONS

Nova Scotia

Sydney (Glace Bay): T. A. McNamara, Sub-Collector of Cutoms and Excise, Grade 1 Outport.

Ontario

Fort William (Pigeon River): R. E. Ree, Customs Excise Examiner.

Audit

Vancouver: B. K. Gardner, Excise Tax Auditor.

DEDUCTIONS

Nova Scotia

Amherst: L. J. Moffatt, Collector of Customs and Excise, Grade 2 Port (Died).

Yarmouth: C. V. Amiro, Customs Excise Examiner (Retired).

Quebec

Chicoutimi (Chambord Junction): J. A. A. Fortin, Sub-Collector of Customs and Excise, Grade 1 Outport (Resigned).

Montreal: Lionel Desroches, Computing Clerk (Retired); J. L. P. C. Pohu, Customs Excise Examiner (Died); Louis Laurion, Customs Truckman (Retired).

Three Rivers: J. D. Duval, Computing Clerk (Died).

Ontario

Simcoe (Port Dover): N. Holden, Sub-Collector of Customs and Excise, Grade 1 (Retired).

Windsor: G. A. Chittim, Computing Clerk (Deceased).

British Columbia

Vancouver: J. A. Grantham, Customs Excise Examiner (Retired).

Administrative

Mrs. C. M. Soy, Stenographer, Grade 2 (Resigned).

PROMOTIONS

Quebec

Lacolle: Honore Cote, from Sub-Collector of Customs and Excise, Grade 1, to Senior Customs Excise Examiner.

Ontario

Hamilton, Ont.: T. F. Smith from Customs Excise Clerk to Customs Excise Clerk (Relieving).

St. Thomas, Ont.: W. W. J. Trott, from Cashier and Computing Clerk to Collector of Customs and Excise, Grade 2.

Saskatchewan

Saskatoon: Louis Bowley, from Customs Excise Clerk to Express and Postal Computing Clerk; W. A. Gardner, from Customs Excise Cashier to Senior Customs Excise Clerk.

British Columbia

Vancouver: H. F. McAfee, from Clerk, Grade 1, to Customs Excise Clerk; F. G. McAvity, from Customs Guard to Customs Excise Examiner; T. J. Taylor, from Clerk, Grade 1, to Customs Excise Clerk.

Administrative

G. E. Hooper, from Customs Reviewing Appraiser, Grade 1, to Dominion Customs Appraiser, Grade 3; J. A. V. Hooper, from Customs Reviewing Appraiser, Grade 2, to Dominion Customs Appraiser, Grade 3; H. R. Munroe, from Customs Reviewing Appraiser, Grade 2, to Dominion Customs Appraiser, Grade 3; T. A. Russell, from Customs Reviewing Appraiser, Grade 2, to Dominion Customs Appraiser, Grade 3; Herve St. Jacques, from Clerk, Grade 1, to Clerk, Grade 2; Norman Sharkey, from Customs Reviewing Appraiser, Grade 2, to Dominion Customs Appraiser, Grade 3.

TRANSFERS

Quebec

M. J. L. G. Dagneau, from Customs Excise Examiner, Sherbrooke, to Sub-Collector of Customs and Excise, Grade 1 Outport, Chicoutimi (Chambord Junction); J. A. R. Dufresne, from Customs Excise Clerk, Chicoutimi, to Customs Excise Examiner, Grade 1 Outport, Chicoutimi (Chambord Junction); J. N. A. Lemieux, from Customs Excise Examiner, Grade 1 Outport, Sherbrooke, (Comins Mills), to Customs Excise Examiner, Lake Megantic.

Ontario

W. B. Howse, from Customs Excise Examiner, Niagara Falls, to Customs Excise Clerk (Relieving), Hamilton, Ont.; J. J. Paling, from Customs Excise Examiner, Windsor, to Customs Excise Clerk, Brantford, Ont.; F. C. Spittel, from Special Exciseman, Grade 1, Saint John, N.B. to Special Exciseman, Grade 1, Amherstburg, Ont.; H. L. Stilwell, from Customs Excise Examiner, Windsor, to Sub-Collector of Customs and Excise, Grade 1, and Registrar of Shipping, Port Dover (Simcoe).

Alberta

G. A. Birkett, from Sub-Collector of Customs and Excise, Grade 1 Outport, Calgary (Banff), to Customs Excise Clerk, Calgary.

H. C. Manning, from Customs Excise Clerk, Revelstoke, to Sub-Collector of Customs and Excise, Grade 1 Outport, Calgary (Banff).

Audit

C. W. I. Nicoll, from Excise Tax Auditor, Ottawa, to Excise Tax Auditor, Toronto.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF DECEMBER 1937 AND 1938

—	1937	1938	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	8,038,585 47	6,750,925 10		
Less Refunds and Drawbacks	856,859 74	1,222,365 79		
Net	7,181,725 73	5,528,559 31	....	1,653,166 42
EXCISE TAXES	16,810,616 95	14,157,265 63		
Less Refunds and Drawbacks	326,901 16	376,040 14		
Net	16,483,715 79	13,781,225 49	....	2,702,490 30
EXCISE DUTIES	4,783,935 25	4,484,345 41		
Less Refunds and Drawbacks	27,075 99	30,803 19		
Net	4,756,859 26	4,453,542 22	....	303,317 04
SUNDRY COLLECTIONS	65,659 23	49,252 30		
Less Refunds	0 50	26 35		
Net	65,658 73	49,225 95	....	16,432 78
Net Totals	28,487,959 51	23,812,552 97	....	4,675,406 54
Net Decrease	....	....	....	4,675,406 54

TOTALS FOR NINE MONTHS

—	1937-38	1938-39	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	80,467,615 05	69,181,797 86		
Less Refunds and Drawbacks	7,236,874 87	7,908,033 25		
Net	73,230,740 18	61,273,764 61	....	11,956,975 57
EXCISE TAXES	139,069,166 39	124,293,731 04		
Less Refunds and Drawbacks	2,725,485 39	2,799,944 99		
Net	136,343,681 00	121,493,786 05	....	14,849,894 95
EXCISE DUTIES	42,129,701 42	41,193,719 98		
Less Refunds and Drawbacks	380,534 37	381,205 03		
Net	41,749,167 05	40,812,514 95	....	936,652 10
SUNDRY COLLECTIONS	605,324 26	543,029 79		
Less Refunds	476 03	218 09		
Net	604,848 23	542,811 70	....	62,036 53
Net Totals	251,928,436 46	224,122,877 31	....	27,805,559 15
Net Decrease	....	....	....	27,805,559 15

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF DECEMBER 1937 AND DECEMBER 1938

—	December, 1937	December, 1938	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	4,953,726 23	4,318,837 01	....	634,889 22

TOTALS FOR NINE MONTHS

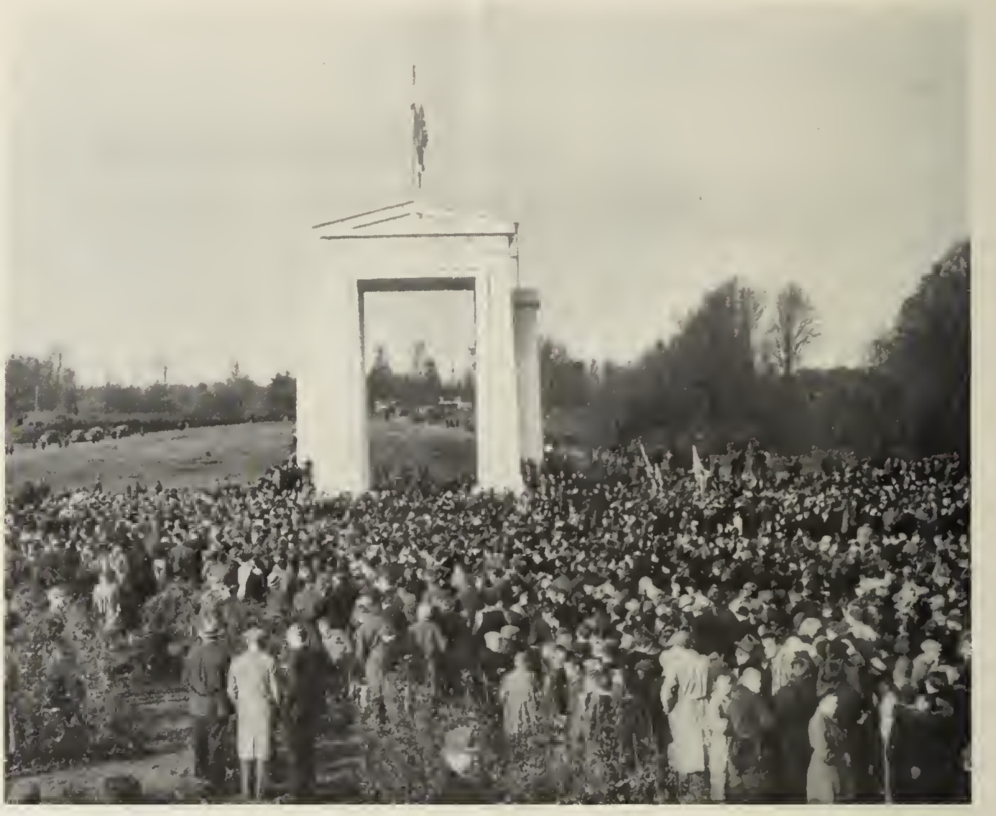
—	1937-38	1938-39	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	107,390,832 53	129,197,426 07	21,806,593 54	....

COMPARATIVE STATEMENT PREPARED FROM CUSTOMS STATISTICS OF CANADIAN EXPORT TRADE DURING THE MONTH OF DECEMBER, AND THE NINE MONTHS ENDED DECEMBER, 1937 AND 1938

—		December, 1937		December, 1938	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		....	77,681,780	....	69,476,953
Total Exports (Foreign Produce)		....	804,219	....	975,271
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	6,636,261	8,155,138	15,982,526	9,047,598
Wheat flour	Brls.	337,678	1,966,283	365,085	1,157,946
Fish	Cwt.	393,928	2,396,518	342,214	2,215,187
Furs	$	....	1,470,597	....	2,207,256
Meats	Cwt.	226,029	3,351,011	180,362	2,701,120
Cheese	Cwt.	27,783	412,054	75,745	1,089,857
Planks and boards	M ft.	133,294	3,090,659	157,262	3,298,775
Wood pulp	Cwt.	1,287,733	3,360,293	994,300	2,335,160
Newsprint	Cwt.	6,174,832	11,247,263	4,229,033	9,049,872
Automobiles and parts	$	....	1,551,669	....	2,215,743
Copper, partially manufactured	Cwt.	353,340	3,786,697	435,715	4,432,307
Nickel, unmanufactured	$	....	5,021,717	....	2,780,849

—		Nine months ended December, 1937		Nine months ended December, 1938	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		....	864,831,970	....	708,039,164
Total Exports (Foreign Produce)		....	11,661,803	....	40,359,460
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	76,108,684	99,209,078	100,658,062	72,329,183
Wheat flour	Brls.	3,034,889	18,191,967	3,041,887	12,608,344
Fish	Cwt.	2,586,602	20,789,271	2,303,791	19,696,649
Furs	$	....	7,737,092	....	7,003,198
Meats	Cwt.	2,080,597	31,478,328	1,667,314	26,424,354
Cheese	Cwt.	863,145	12,658,133	793,561	11,593,788
Planks and boards	M ft.	1,431,746	35,745,667	1,293,108	27,970,239
Wood pulp	Cwt.	13,095,202	32,520,584	8,436,863	20,291,144
Newsprint	Cwt.	53,556,345	98,540,886	38,233,645	83,148,378
Automobiles and parts	$	....	19,621,489	....	16,245,114
Copper, partially manufactured	Cwt.	3,420,551	44,336,725	4,339,100	40,512,073
Nickel, unmanufactured	$	....	44,686,480	....	35,264,297

Good Neighbours



THE Peace Arch on the international boundary line between Douglas, British Columbia, and Blaine, Washington. It was dedicated in 1921 by the late Marshal Joffre. On Remembrance Day, November 11, an impressive ceremony attended by thousands of children from the two countries took place at the Peace Arch. The gathering of good neighbours is described in this number of the Review by A. G. Fadden, Collector of Customs and Excise, New Westminster, B.C., who send the photograph to the *Editor*.

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The National Revenue Review

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Department of National Revenue

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J. Sydney Roe, Editor

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His Conscience Pricked Him

CONSCIENCE Money ranging from a few cents to considerable amounts is received by the Department from time to time. Rarely, however, is such a substantial sum as $270 remitted by that shadowy person referred to officially as "Unknown Taxpayer," who has felt the insistent pricking of the thing we call Conscience. Here is the story.

Under date of January 9, 1939, there was received at the Income Tax Division headquarters a small parcel neatly wrapped in green paper and securely tied with string, addressed "Mr. C. Fraser Elliott, Parliament Buildings, Ottawa." The parcel bore the postmark "Normanhurst, Ontario, January 5, 1939," and was insured as No. 20 and near the stamp was hand printed "From J. Harrison, Winona, Ontario." The parcel contained $270 in Canadian currency and also an unsigned note reading "C. F. Elliott, please give this to the Receiver General of Canada." An effort has been made to trace this remittance through the District Director of Postal Services, the Inspector of Income Tax at Hamilton and a registered communication sent from headquarters addressed direct to J. Harrison, Winona, Ontario.

The registered communication addressed to Mr. Harrison by the office of the Commissioner of Income Tax has been returned stamped "unknown." Also a registered communication addressed by the Inspector of Income Tax, Hamilton, in the same way, has been returned "unknown."

Accordingly the $270 has been placed to the credit of an unknown taxpayer.

Incoming Tourist Travel in 1938

FIGURES compiled from statistics supplied by Customs Collectors at international border points show that foreign automobiles entered for tourist purposes during the calendar year 1938 reached a total of 4,401,033. Of this, 1,260,705 entered Canada under 60-day touring permit, 55,765 under travellers vehicle permit, 1,575 for stays up to six months, and 3,082,988 for short periods of 48 hours or less. Cars entering at Ontario points under sixty-day permits totalled 753,705, or about sixty per cent of the total. The second largest number, 280,420, was issued at Quebec border points, and the third largest, 114,890, by British Columbia. Then followed New Brunswick 73,237, Manitoba 18,077, Alberta 11,301, Saskatchewan 6,329, Nova Scotia 2,746. Quebec was in first place in the number of travellers vehicle permits issued, with a total of 21,827, or about forty per cent, while Ontario entered the largest number of cars for stays of 48 hours or less, with a total of 2,035,612, or sixty-six per cent, New Brunswick coming second with 697,807 or about twenty-two per cent.

Compared with 1937, these totals show a decrease of 122,425 in the number of cars entered under 60-day touring permits, an increase of 217 in the number of cars entered for stays up to six months, and a decrease of 44,364 in the number of cars entered for short periods of 48 hours or less.

Last year was a banner one for Canadian automobile travel outward under touring permit, reaching a total of 790,334 cars, and exceeding 1937 figures, the previous high mark, by 33,905 cars. Seven of the nine provinces showed increased traffic of Canadian tourists outwards, compared with the previous year, especially Ontario, British Columbia and Quebec. Totals by provinces for the past year were as follows:—

Ontario 295,988, increase 22,123; British Columbia 244,830, increase 7,124; Quebec 184,977, increase 3,303; New Brunswick 22,041, decrease 1,349; Manitoba 20,932, increase 724; Saskatchewan 12,790, increase 954; Alberta 8,582, increase 1,033; Nova Scotia 192, decrease 9; Prince Edward Island 2, increase 2.

Departmental Rulings

"HOLMES" Speed King Wrecker, per illustration, manufactured by Ernest Holmes Co., Chattanooga, Tenn., designed to operate from a power take-off, attached to the wrecking car for purposes other than loading or unloading the vehicle, at the present time is held to be of a class or kind not made in Canada and is admissible at 10 per cent ad valorem, item 427a, under the Canada-United States Trade Agreement.

"Holmes" Speed King Hand Operated Wrecker, per illustration, manufactured by Ernest Holmes Co., Chattanooga, Tenn., designed to be mounted on a wrecking car for purposes other than loading or unloading the vehicle, at the present time is held to be of a class or kind made in Canada and is rated at 25 per cent ad valorem, item 427, under the Canada-United States Trade Agreement.

No. 116 Motorized Single End Fast Feed Panel Raiser, as illustrated and described in the leaflet of Wilkin-Challoner Co., Oshkosh, Wis., designed for work on both straight and warped panels, at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, item 427a, under the Canada-United States Trade Agreement. Motor—Item 445g.

Gyro-Whip Sifter, per illustration, manufactured by the Richmond Mfg. Co., Lockport, N.Y., designed for use in flour mills, at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, item 427a, under the Canada-United States Trade Agreement. Motor—Item 445g.

"Gasway" Rollacoat Slat Finisher, per illustration, manufactured by the Gasway Corporation, Chicago, Ill., for the manufacture of Venetian Blinds, at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, item 427a, under the Canada-United States Trade Agreement. Motor—Item 445g.

"Sealtight" Bag Sealing Machines, per illustrations, foot or power operated, manufactured by Heat Seal-It Company, Philadelphia, Pa., designed to close and seal any bag or envelope making secure decorative closures, at the present time are held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, item 427a, under the Canada-United States Trade Agreement. Motor—Item 445g.

"Wallace" 6-inch Power Jointer, manufactured by J. D. Wallace & Co., Chicago, Ill., at the present time is held to be of a class or kind made in Canada and is rated at 25 per cent ad valorem, item 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

"Elite" High Capacity Toilet Soap Mill No. 34 and the 3 and 4 Roll Granite Toilet Soap Mill, per illustrations, manufactured by Newman Tallow & Soap Machinery Co., Chicago, Ill., to be used in the manufacture of soap, at the present time are held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, item 427a, under the Canada-United States Trade Agreement. Motors—Item 445g.

"Black & Decker" Portable Lectro-Shears, 18 gauge and 16 gauge sizes, per illustrations, manufactured by The Black & Decker Manufacturing Co., Towson, Md., being portable electric shears operated by means of a built-in motor, at the present time are held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, item 427a, under the Canada-United States Trade Agreement.

Ethiopia (Abyssinia) is entitled to Most Favoured Nation treatment in Tariff matters by Canada, effective December 21, 1938.

Products of the Caroline Islands are subject to General Tariff rates of Customs duty.

Filter paper or board cut in circular form is rated under tariff item 199.

An Excise Division Ruling

HERE is a ruling of the Excise Division of interest to mining companies and drill contractors:—

The Department holds each mining bit, set with black diamonds or bort, subject to sales tax on a value of $5 each, the tax therefore to be forty cents on each bit, while the present rate of 8 per cent sales tax remains in effect. The sales tax will not be payable on the value of the black diamonds or bort, in addition to that payable on the authorized value of $5 for each new or reset mining drill bit.

"Made in Canada" Rulings

THE following ruling transferring goods from the category of " a class or kind not made in Canada " to that of " a class or kind made or produced in Canada " is issued in accordance with the Government's undertaking to give " adequate notice " to parties concerned, and is to be effective three weeks from the date hereof, which is January 3, 1939:—

"All Jute Yarns, weighing six (6) pounds or more per spyndle (14,400 yards) and heavier, for weaving fabrics and insulating wire, and for twisting into cords and twines, are of a class or kind made in Canada."

The following ruling transferring goods from the category of " a class or kind not made in Canada " to that of " a class or kind made or produced in Canada " is issued in accordance with the Government's undertaking to give " adequate notice " to parties concerned, and is to be effective three weeks from the date hereof, January 16, 1939:—

" Sodium Pyrophosphate, Neutral (Technical Grade), or Tetrasodium Pyrophosphate is of a class or kind made in Canada."

An Excise Circular

AN official circular dated January 9, 1939, signed by D. Sim, Commissioner of Excise, issued to Collectors, reads:—

Certified copies of licences covering branches conducting manufacturing operations situated in other ports are, apparently, not being renewed and Collectors affected are requested to check their ledgers to ascertain the names thereof and bring the matter to the attention of the persons affected.

It is then expected that the branches will take the matter up with their head offices and Collectors must keep this matter before them to ensure that all manufacturing branches are properly licensed.

Shipping Activity at Halifax

HERE is a sidelight on the shipping season at Halifax. According to the monthly harbour report, a total of 309 vessels, net registered tonnage 588,983, entered Halifax harbour during the month of December last, while 312 vessels, net registered tonnage 572,490, reported outward. Compared with December, 1937, there was an increase of 34 in the number of vessels entered and of 31 in the number outward. Cargo tonnage handled inward totalled 126,979, increase 14,452 tons, outward 102,310, decrease 2,195 tons, while the number of passengers landed was 1,221, decrease 400, passengers embarked 894, decrease 715.

During the past year a total of 6,428 vessels, inward and outward, net registered tonnage 8,041,982, was handled at Halifax harbour. This shows a decrease of 51 vessels and of 58,815 in registered tonnage. Cargo tonnage totalled 2,048,179, a decrease of 328,030 tons, while passengers landed and embarked numbered 24,262, a drop of 6,038.

Passover Bread

COLLECTORS are instructed that by Order in Council (P.C. 42/145) dated the 19th January, 1939, authority is granted for the remission of Customs duty, sales and special excise taxes on Passover Bread or Matzos and the following Matzo products:—

Whole wheat matzos, Hygienic matzos, Thin matzos, Egg matzos, Matzo crackers, Whole wheat matzo crackers, Matzo meal, Matzo cake meal, Matzo farfel, Matzo whole wheat meal, Matzo cereal, Hygienic matzo crackers, Passover vinegar—imported for use during the coming Passover season and entered at Customs from the 27th day of January to the 11th day of April, 1939, both days inclusive, under regulations established by the Minister.

This Memorandum cancels and supersedes Memorandum Series D No. 25 (1938).

The One Hundred Dollars Exemption

SEVEN and a half million dollars worth of goods were brought into Canada by returning Canadians during the nine months period, April 1 to December 31, 1938, under the one hundred dollars exemption clause provided in the Customs Tariff, a substantial increase compared with the same months of 1937. Totals for the respective periods were $7,552,918 and $6,016,872, an increase of $1,536,046. Of these totals, goods from the United States alone amounted in value to $6,917,835 and $5,263,012 respectively, an increase of $1,654,823. The largest item of import was clothing which totalled in value $3,509,237 from all countries, of which amount $3,209,679 was from the States. The second largest item was furniture and household appliances valued at $865,316, with $832,650 coming from across the border; boots and shoes third with a total of $740,016, of which $719,177 came from across the line, and radios fourth valued at $589,022, of which the States supplied $587,336. Automobile tires and tubes brought in were valued at $121,661, and automobile accessories at $103,040. Of these amounts, imports from the United States amounted to $121,594 and $102,919 respectively. Under the heading Miscellaneous Commodities, goods to the value of $1,624,626 were brought in and of this amount $1,344,480 came from the States.

During the month of December, this exempted travellers baggage, from all countries, was valued at $607,838, an increase of $165,021 compared with December, 1937, while the amount from the United States alone amounted to $588,841, an increase of $162,392. Totals in detail for December, 1938, showing values brought in from all countries, with totals from the United States in brackets, were as follows: clothing $249,685 ($241,107), furniture and household appliances $78,873 ($75,775), radios $65,736 ($65,697), boots and shoes $42,515 ($41,910), automobile accessories $10,661 ($10,661), automobile tires and tubes $7,707 ($7,707), miscellaneous commodities $152,661 ($145,984).

Export Clearances of Wheat

OVERSEAS export clearances of wheat during the period August 1-December 31, 1938, totalled 68,515,726 bushels compared with 42,872,530 in the corresponding period of the previous crop year, while imports into the United States were 3,568,617 bushels compared with 1,930,839 a year ago. The clearances were as follows: Montreal, 31,180,948 (22,541,851) bushels; Vancouver-New Westminster, 14,870,989 (4,868,709); Sorel, 9,414,308 (2,476,039); United States ports, 5,810,325 (8,183,253); Churchill, 916,913 (603,982); Fort William and Port Arthur, 112,066 (114,375); Saint John, 103,956 (3,278,622); Victoria, 84,000 (nil); Prince Rupert, nil (312,928); Halifax, nil (71,960); Three Rivers, 6,022,221 (420,811).

Export Licences—Gold Coin or Bullion

REFERRING to Departmental Memorandum Series D No. 2, and Supplements, setting forth the regulations, as amended, providing for the prohibition of the exportation of gold, whether in the form of coin or bullion, except under licence by the Minister of Finance, Collectors are now advised that by Order in Council (P.C. 3189) of the 20th December, 1938, it is provided that these regulations shall remain in force until the 31st December, 1939, unless sooner rescinded by Order in Council.

Regarding Printed Matter

COLLECTORS were advised by official memorandum dated December 30, 1938, as follows:—
Tariff Item Ex. 178 and Ex. 178a as contained in Schedule I of the Canada-United States of America Trade Agreement, in effect January 1, 1939, reads as follows:—

"ex 178 —Advertising and printed matter, whether imported by mail or otherwise, when in indi-
ex 178a vidual packages valued at not more than $1 each and when not imported for sale or
in a manner designed to evade payment of Customs duties........................ Free."

This tariff item only covers advertising and printed matter otherwise covered by Tariff Item 178, and it is considered *not* to include any of the following:—

(*a*) Advertising and printed matter specially designed to advertise the sale of goods by any person in Canada.

(*b*) Advertising and printed matter specially designed to advertise professional or other services, communication or transportation systems, hotels, summer resorts, exhibitions, or any other activity, rendered, operated or carried on by any person in Canada.

Canal Traffic in 1938

TRAFFIC through the Welland Ship Canal established a new high record during the 1938 season of navigation when the movement of freight aggregated 12,633,093 tons compared with the previous high record of 11,747,950 created in 1937. Large shipments of barley, corn and wheat, which increased over 1937 by 293,899 tons, 1,344,769 tons and 781,029 tons, respectively, were the chief factors. Oats, other grains, flour, gasoline and sugar were also substantially higher. Soft coal, which since the canal was enlarged has become the commodity first in tonnage, amounted to 3,071,493 tons. Soft coal, iron ore, pulpwood, paper, automobiles, iron and steel, pig iron and flaxseed were amongst the heavier declines.

Freight traffic using the St. Lawrence canals also created a new high record with 9,236,318 tons in comparison with 9,195,439 in the 1937 season. Heavier shipments of grains were the chief factors in the increase. Barley increased over 1937 by 217,746 tons, corn 689,212, wheat 313,010, other grains 23,914, gasoline 29,889, sugar 22,032 and hard coal 82,404. Several commodities recorded substantial declines, the larger being in rye, flaxseed, pig iron, pulpwood, soft coal, coke, iron ore.

The traffic through the Sault Ste. Marie canals, Canadian and United States locks combined, was the lightest since 1904 with the single exception of 1932, amounting in 1938 to 40,043,316 tons compared with 87,636,622 in 1937. A drop in downbound iron ore tonnage from 65,575,629 tons in 1937, the greatest tonnage ever handled through the canals, to 20,046,872, was the chief factor in the decline. On the other hand, wheat shipments advanced to 174,188,538 bushels from 117,192,703 and other grain to 90,239,704 bushels from 50,680,669. Total freight traffic through the Canadian locks during 1938 was 24,640,501 tons, an increase of 1,289,501 over 1937.

Regarding Consolidated Income Tax Returns

HON. J. L. ILSLEY, Minister of National Revenue, has authorized new regulations pertaining to the filing of consolidated income tax returns. The regulations are as follows:—

REGULATIONS.—Regarding election by Canadian parent company to file a return in which its profit or loss is consolidated with that of all of its subsidiary companies which carry on the same general class of business in Canada.

WHEREAS by subsection 3 of section 35 of the the Income War Tax Act a company which owns or controls all of the capital stock (less directors' qualifying shares) of subsidiary companies which carry on the same general class of business and have fiscal periods substantially coincident with the owning or controlling company may, in respect of all such companies which carry on business in Canada, elect, before the commencement of the earliest fiscal period of any of the constituent companies in respect of which consolidation is desired and in such manner as may be prescribed by regulation under the said Act, to file a return in which its profit or loss is consolidated with that of all of its subsidiary companies carrying on business in Canada.

AND WHEREAS under subsection 2 of section 75 of the said Act the Minister may make any regulations deemed necessary for carrying the Act into effect.

Accordingly, the following regulations are prescribed in connection with the said subsection 3 of section 35:—

1. Election shall be made by forwarding before the commencement of the earliest fiscal period of any of the constituent companies by registered mail to the Commissioner of Income Tax at Ottawa the following document in duplicate,—

> A certified copy signed by an authorized officer of the company and bearing the company's seal, of a resolution passed by the Board of Directors of the company authorizing the election by the company to file a consolidated return in which the company's profit and loss and that of its subsidiaries carrying on business in Canada may be consolidated.

2. Once a company has elected to file a consolidated return, such election shall continue in force for all subsequent periods during which the parent and its subsidiary companies qualify for consolidation under the provisions of the said subsection 3 of section 35.

3. Where consolidated returns are accepted, the parent company must furnish annually with such consolidated return a separate financial statement including balance sheet and profit and loss account in respect of each company and in particular full details in respect of the depreciable assets and depreciation and depletion reserves of each of the companies included in the consolidated return in such a manner that the said assets and reserves of each constituent company may be clearly distinguished from that of any other company included in the consolidated return.

4. Any company which has already elected to file a consolidated return for past, current or future periods prior to the date of these Regulations and has forwarded the same to the Minister of National Revenue, Commissioner of Income Tax or the Income Tax Division and has received notice from the Commissioner of Income Tax that its said election has been accepted for income tax purposes, shall be deemed to have fully complied with the provisions of paragraph 1 of these Regulations. Such election shall be acted upon in respect of fiscal periods terminated before the date of these Regulations or any fiscal period current at the date of these Regulations and shall also be subject to all the other provisions contained in these Regulations.

5. Any company which has not already filed an election but has merely filed consolidated returns with the Income Tax Division is required to comply with the provisions of paragraph 1 of these Regulations by forwarding to the Commissioner of Income Tax a certified copy of the Resolution therein specified within ninety days from the date of these Regulations.

6. Any election to file consolidated returns by a company may be cancelled by forwarding to the Commissioner of Income Tax at Ottawa a certified copy signed by an authorized officer of the company and bearing the company's seal, of a Resolution passed by the Board of

Directors of the company cancelling the company's election to file consolidated returns. Such Resolution for cancellation must be passed and forwarded before the commencement of the earliest fiscal period of any of the constituent companies in respect of which separate returns are desired to be filed and will be acted upon by the Income Tax Division only in respect of such subsequent periods.

7. Once a company has elected to file consolidated returns and has subsequently cancelled such election, it will not be permitted thereafter to file consolidated returns for any subsequent period, notwithstanding that it may desire to elect to do so.

The right is reserved to issue such further Regulations altering, amending and extending the foregoing as may from time to time be required or be deemed necessary.

Dated at Ottawa this 10th day of January, 1939.

Through Montreal and Quebec

LARGE quantities of dairy produce are exported to Europe each year through the ports of Montreal and Quebec. During the past shipping season a total of 49,120 cases of eggs were exported, an increase of 5,444 compared with the previous year and the largest since 1933. Cheese exports to Europe, during the past shipping season, totalled 845,457 boxes as against 904,260 for the previous season, while butter exports totalled 58,154 pkgs. compared with 63,769.

In the Days of Yore

SOME interesting sidelights touching on early departmental activities are contained in an old scrap book in the *Editor's* possession, of Inland Revenue circulars dating from 1867. The earlier circulars are signed by Thomas Worthington, Commissioner, and the later ones by A. Brunel. Circular number one announces the separation of Excise from Customs and the formation of a new department. It reads as follows:—

> I am desired to instruct you to transmit to my address all future communications upon Excise or Inland Revenue business, from this date, the Customs and Excise having become separate and distinct Departments.

Circular number 20, headed Inland Revenue Department, Ottawa, and dated April 13, 1869, gives detailed instructions in regard to the disposal of certain seizures. It reads in part:

> In reference to the seizures remaining undisposed of in your Inland Revenue Division, I beg to call your attention to the undermentioned instructions, viz.:—
>
> 1st. Spirits of all kinds and tobacco, shall not be disposed of for a less price than will cover the duty according to the strength, in the case of spirit, and according to quality or description in the case of tobacco, cigars or snuff.
>
> 2nd. Stills, worms, rectifiers and other utensils, made of any description of metal shall be so cut up and mutilated, as to make them unsuitable for any purpose but being sold for old metal.
>
> 3rd. All wooden stills, vessels or utensils, capable of being used in any way for the purpose of distillation, shall also be destroyed.
>
> 4th. All tobacco-cutting machines, unsuitable for legitimate manufacture, shall also be destroyed and sold for old iron.
>
> The net proceeds of the sales shall be immediately deposited to the credit of the Receiver General, in the same manner that other deposits of revenue are made.

Two other circulars of special interest deal, the one with the duty payable on cigarettes and the other with the fraudulent manufacture of beer. Under date of January 22, 1877, A. Brunel, Commissioner, circularized the Collectors as follows:—

> I am directed by the Minister of Inland Revenue to inform you that cigarettes, that is, fine cut tobacco contained in paper wrappers, are to be admitted to entry for consumption under the denomination of cut tobacco, at a duty of twenty cents per pound.

The second circular is dated June 22, 1877, and reads in part:—

> It has come to the knowledge of the Department that attempts have been made to use Indian corn meal, sugar, glucose, etc., in the manufacture of beer, as a substitute for malt and without the knowledge of the officers having the survey of the brewery.
>
> You are therefore required to exercise greater vigilance for the prevention of frauds of this nature and you will rigidly require brewers to enter on their stock books, whatever grain, meal or other article capable of being used for the production of fermented liquor, may be brought into any part of their premises.

NEW LAMPS FOR OLD

(*Editor's Note.*—This interesting article was prepared for the REVIEW by G. Norman Bunker, Chief, Accommodation and Equipment branch, at headquarters.)

The need for " Accommodation and Equipment " goes back to primitive times. Since the coming of civilization architects and designers have tried to keep pace with the wheels of progress and to satisfy each succeeding generation with new facilities.

G. NORMAN BUNKER,
Inspector of Accommodation and Equipment.

When the quill pen and the round-shouldered clerk on his high desk stool were transplanted from the " Old Land " to Upper and Lower Canada, they brought with them certain traditions and methods which have persisted through many generations.

The high desk stool is still with us, though steadily losing ground before the attack of loose leaf ledgers and mechanical book-keeping machines. The original flat-topped desk containing innumerable drawers and surmounted by a cabinet bristling with a great array of pigeon-holes, succumbed to the roll-top desk, which in turn has been superseded by the flat-top sanitary base desk familiar to the present generation.

The ponderous musty ledgers and the quill pen have been replaced by card index systems and typewriters. The old " bill hook " was transformed overnight into the " Shannon file." Pigeon-holes became " document files," only to be overwhelmed by modern vertical filing systems and the four-drawer steel filing cabinet.

Where does the Department of National Revenue stand in this march of progress? Twenty-five years ago no one took any special interest in planning accommodation at ports, outports and preventive stations. Like " Topsy," they grew up with variations according to environment, and the desires and ambitions of the local staff. The Customs Department and the Department of Inland Revenue occupied separate quarters in the old West Block at Ottawa. A. C. Bleakney, Chief Clerk of Supplies, with his famous desk containing almost 100 different and separate compartments, was in the basement, and the Check Branch was in the attic under the sloping mansard roof. The youthful Preventive Service occupied separate quarters on Wellington street. High desks were plentiful and new desks a treasured novelty.

Now we are consolidated in a complete new building of our own, housing 700 employees and overcrowded in practically every branch. Punch machines and mechanical tabulators rattle and hum as statistics are compiled. Steel posting desks with their trays of cards help to record and index the thousands of letters handled daily. Walls have been demolished to provide spacious work rooms. Modern desks in regimental rows have replaced the old dust-catchers hidden in private cubicles. Thousands of lineal feet of special steel shelving hold tons of supplies and forms in perfect order, and one lonely hand mimeograph has grown into a complete print shop with a dozen machines, capable of turning out thousands of copies an hour.

The Accommodation and Equipment Branch created in 1913 has had a busy time bringing order out of chaos, standardizing methods and equipment, keeping pace with an ever changing organization, and trying to make the appropriations satisfy the demands of a Department with chronic growing pains.

Much progress has been made in the last ten years. A large scale building program has brought to completion such projects as the new Montreal Customs House where 25 per cent of the total Dominion revenue is collected. Incidentally, our first preliminary sketches for this structure were drawn over 25 years ago, and the actual working drawings had to be revised several times. The Winnipeg Customs House is considered to be one of the most compact and practical units now in use. London has a modernistic trend, Hamilton an ornate interior, and Kitchener is the last word in structures of its class.

In the same ten years, over fifty new frontier offices have been erected to welcome the ever growing tourist trade. The new Canadian Traffic Terminal at the Sarnia "Blue Water Bridge" is one of the best examples.

Much has been accomplished; much still remains to be done. Remember, we have to provide and maintain accommodation for 4,700 individuals in over 700 separate structures, and available funds each year are limited.

If you feel that progress has passed you by, and are inclined to envy the facilities enjoyed by your more fortunate brother officers, please be patient, for eventually you also will receive "New Lamps for Old."

HERE AND THERE

An examining officer at one of the large border ports sent the *Editor* the following little story:—

A was proudly showing his new sedan to B.

"But I thought your other car was less than a year old," said B. "You only drove it about 8,000 miles, didn't you?"

"Oh, yes, it was still as good as new," replied A, "but of course it was hopelessly out of date as soon as the new and improved model came out."

"Just how is the new model different?"

"Well, you can see at a glance. The automatic cigar lighter is an inch nearer the steering wheel this year."

The volume of business handled at both the postal and express branches at Toronto during December last increased compared with December, 1937, although the amount of revenue collected dropped. Packages received at the Customs postal branch numbered 38,128, an increase of 2,728, and packages delivered numbered 34,377, an increase of 346, while entries totalled 3,094, a gain of 134. Collections amounted to $62,750, a decrease of $6,936. At the Customs express branch 23,558 packages were received during December. This was an increase of 2,851 over the same month a year ago. Entries totalled 4,245, an increase of 434, while the duty collected amounted to $198,347, a drop of $4,683.

Sixteen aeroplanes, inward and outward, were cleared through the Customs air harbour during December last. Of these ten were Canadian and six United States planes. A total of twelve passengers was carried. During December, 1937, the number of aeroplanes handled was 10, and the number of passengers 7.

Canadian cars reported outward under touring permit during the month of December last numbered 37,943. This was an increase of 7,786 compared with December, 1937, when 30,157 Canadian cars were cleared. The largest number of touring permits of this nature for any province, viz., 15,574, was issued by Ontario. British Columbia was a close second with 12,833, and Quebec third with 7,529. The remaining permits were issued as follows: Saskatchewan 579, Manitoba 539, New Brunswick 507, Alberta 372, Nova Scotia 9, Prince Edward Island 1.

The busiest point of exit for Canadian automobile tourist traffic in December was Pacific Highway, B.C., which issued 5,246 touring permits. Then followed Niagara Falls which issued 4,500, Fort Erie 3,327 and Windsor 3,277. Other busy points of exit were: Sarnia, Ont., 2,147, Lacolle, Que., 2,026, Huntingdon, B.C., 2,025, Trout River, Que., 1,542, Osoyoos, B.C., 1,071.

Nineteen automobiles from countries other than the United States were brought into Canada under 60-day touring permits during December last. Nine of these hailed from Hawaii, four from Alaska and one each from the United Kingdom, France, Germany, Brazil, Mexico and Panama.

In 1849, ninety years ago, the first export of apples from Canada was made by packet from Nova Scotia to England. However, the cultivation of apples in Canada was made by the early settlers. Of the varieties used by the French of the early days it is believed that the only survivor of commercial importance is the Fameuse, or Snow apple. Apple trees were planted in Nova Scotia before 1663, for in that year Pierre Martin set out a number of trees in the Annapolis Valley opposite what is now Annapolis Royal. At the time of the British occupation of Nova Scotia by the New England settlers in 1760, apple trees were found growing throughout that valley and the English took up the crop as a commercial possibility. They imported varieties from Europe. The Gravenstein, for example, was brought from England, where it had been introduced from its native home in Holstein. Many new varieties were brought in from the United States.

While the Fameuse of Quebec came from a seed brought out from France, the McIntosh Red originated at Dundela, not far from Ottawa. New Brunswick has a small apple industry, its Crimson Beauty being one of the earliest ripening apples. The most recent expansion of commercial production has been in British Columbia.

Tobacco growing in British Columbia, which began about seventy-seven years ago, may develop into a major industry. Recently it was demonstrated that if continuity of supply can be maintained there is a ready market for the product in Canada and Great Britain, where a small quantity imported last winter gave satisfaction.

All of Canada's soil types are represented somewhere in British Columbia. A good yield in the Sumas district is 1,000 pounds per acre, the average last year being 819 pounds.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the months of April to January inclusive, of the fiscal years 1937-38 and 1938-39—(Decrease marked*).

Districts	1937-38	1938-39	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	935,445 34	459,312 55	* 476,132 79
Halifax	1,495,868 35	2,188,833 10	692,964 75
Saint John	1,042,684 07	1,531,788 20	489,104 13
Quebec	1,069,325 61	1,558,240 75	488,915 14
Montreal	30,039,466 31	34,338,259 28	4,298,792 97
Ottawa	7,716,264 32	8,532,075 71	815,811 39
Kingston	265,475 49	269,789 62	4,314 13
Belleville	577,156 96	576,438 61	* 718 35
Toronto	38,650,453 04	46,254,781 43	7,604,328 39
Hamilton	7,426,992 90	9,084,729 56	1,657,736 66
London	10.278,915 17	11,863,825 71	1,584,910 54
Fort William	336,051 81	475,359 20	139,307 39
Winnipeg	2,776,557 83	3,662,408 85	885,851 02
Regina	303,016 33	303,564 65	548 32
Saskatoon	197,410 08	167,175 79	* 30,234 29
Calgary	1,328,940 06	1,599,996 27	271,056 21
Edmonton	443,741 07	546,957 71	103,216 64
Vancouver	8,285,487 87	10,463,144 74	2,177,656 87
Yukon	26,345 17	45,176 01	18,830 84
Total	113,195,597 78	133,921,857 74	20,726,259 96

WALKERVILLE COMPLETES FIRST YEAR AS PORT

On January 1, 1938, Walkerville was raised from an outport to a Customs and Excise port. The thriving community opposite Detroit has completed its first year as a port, and collected a Customs-Excise revenue of $8,684,007, W. B. Ritchie, Collector, informs the Review. Import duties amounted to $3,487,316, Excise taxes $4,458,113, Excise duties $731,370, sundry collections $7,207. During the year a total of 141,378 automobiles, including trucks, was handled at this port, carrying in all 463,034 passengers. Aeroplanes inward and outward numbered 99, and boats of all kinds 1,283. The total number of manifests received and forwarded was 8,731, refund and drawback claims 3,625. Entries for the year totalled 83,787, made up as follows: Customs import 73,775, Excise tax 1,596, Excise duty 4,632, export entries 3,784.

Photo by J. S. Lloyd, Walkerville

The Customs and Excise offices at Walkerville, formerly at the ferry dock, are now in the Post Office building which has been altered and renovated. In this building are the Long Room, Collector's office, Record Room, and postal parcel and express branches. The new quarters provide increased facilities for the public and staff. The photograph of the building was furnished the Review by W. B. Ritchie, Collector at Walkerville.

The Long Room is now located on the second floor of the Federal Building, which floor has been remodelled and decorated.

REGARDING FILING 1938 INCOME TAX RETURNS

It has been the practice to give in the March number of the Review information regarding the filing of Income Tax returns. However, it is felt more appropriate to furnish this information in the February number in future. The following details have been given to the Review by Mr. C. F. Elliott, K.C., Commissioner of Income Tax.

The several Income Tax returns which require to be completed, returned to the Income Tax Division and filed with the Inspectors of Income Tax throughout the country are returnable at different dates, and the table hereunder has been prepared as a ready reference to show by whom each form is used, a description under which it is known, the nature of the form, the last date on which it may be filed, and the respective penalties for failure to file within the time prescribed. In addition, the table shows the taxes which are to be withheld at the source by Canadian debtors, the forms to be used in connection therewith, their nature, the time they are to be filed and the penalties for failure to so file, failure to deduct and failure to remit.

Individuals—As in the past, the taxpayer must estimate his own tax when filing a return. The estimated tax is due on the 30th April, 1939, but if the taxpayer so elects he may pay one-third of such estimated tax on that date, and the balance with interest, as in the Act provided, within four months or in other words on or before the 31st August, 1939.

The exemptions and rates of tax presently provided by the Statute are set out fully on Forms T. 1 and T. 1A.

It is to be observed that where the income of a taxpayer is in excess of $5,000, an additional 5 per cent of the amount of the tax, as provided in the schedule, is payable.

The total income of each taxpayer shall be compiled by having the earned income form the base, above which shall be placed the investment income, and according thereto the appropriate additional rates of tax on investment income as provided in the schedule.

Gifts—It may be added that unless otherwise provided in the Act, there shall be assessed and paid upon the transfer in any year by any individual residing or ordinarily resident in Canada of any property (whether situate within or outside of Canada) transferred by way of gift, or donation, a tax payable by such individual at the rate applicable in respect of the aggregate value of all the property so transferred during the year by such individual at rates according to a sliding scale. Commencing on gifts up to and including $25,000 the rate is 5 per cent and up to a rate of 15 per cent on gifts exceeding $1,000,000. There is no tax where the aggregate value of the gift or donation in any year does not exceed $4,000, or where the gift to any one person does not exceed $1,000.

The tax shall be paid in full to the Receiver General of Canada on or before the 30th April next succeeding the year in which the gifts were made.

Corporations—A Corporation must estimate and pay the tax at the time of filing the return as indicated in the table, though it may take advantage of a similar method of payment by instalments as in the case of an individual, except that the two-thirds of the tax are due within four months of the due date for filing the return and paying one-third of tax.

The tax presently payable is 15 per cent of the income, but where corporations and joint stock companies file a return consolidating their profits or losses with that of their subsidiaries, the rate of tax is 17 per cent.

Rates of Tax Subject to Adjustment—The rates of tax indicated on Forms T.1 and T.1A for Individuals and on T.2 for Corporations are those presently provided by the Statute. Whether these will be rates to be applied to the income of 1938 or not is presently uncertain, for the reason that in many past years the rates have been altered at the time of the Budget announcement. Consequently, all taxpayers as in the past should be on the alert in this respect.

Trusts and Estates—Income accumulating in trust for the benefit of unascertained persons or of persons with contingent interests shall be taxable in the hands of the trustee or other like person acting in a fiduciary capacity as if such income were the income of a person other than a corporation but he is not entitled to the $1,000 exemption.

Omitted Income—Particular attention is again drawn to the 1932 amendment which provides that if any person omits to declare any dividend, rentals, interest, royalties or other like income and such income is subsequently ascertained to have, in fact, been received by the taxpayer such person may be assessed as if double the income so omitted from the return had been received.

The Income Tax Act of Ontario, 1936—This Act is administered by the Income Tax Division of the Department of National Revenue. The Ontario Income Tax is payable by individuals residing in, employed in or carrying on business in the Province of Ontario. Combined Dominion-Ontario forms (T.1 Dom.-Ont.) are provided for such persons and the taxpayer is required to file this return on or before the last day of April each year. It is necessary for each taxpayer to estimate and pay the tax in the same manner as is required by the Dominion of Canada.

CHART OF INCOME TAX FORMS TO BE FILED BY CANADIAN TAXPAYERS WITH THE INSPECTOR OF INCOME TAX IN THE DISTRICT IN WHICH THEY RESIDE

Forms used by	Description of form	Nature of Form	Due to be filed	Penalty
Individuals................	T. 1	Income received for the calendar year.	On or before the 30th April in each year.	5% of the amount of the tax. Maximum $500.
Farmers and Ranchers....	T. 1A	Income received for the calendar year.	On or before the 30th April in each year.	5% of the amount of the tax. Maximum $500.
Corporations..............	T. 2	Income received for the fiscal year.	Within four months from the close of the fiscal year.	5% of the amount of the tax. Maximum $500.
Corporations..............	T. 5	Dividends and bonuses paid in cash or capital stock, during the calendar year.	On or before the last day of February in each year.	$10 for each day of default Maximum $50.
Corporations..............	609	Interest paid on fully registered bonds and debentures during the calendar year.	On or before the last day of February in each year.	$10 for each day of default. Maximum $50.
Trustees..................	T. 3	Income of estates for calendar year administered by executors, administrators, agents and assignees.	On or before the last day of February in each year.	$10 for each day of default. Maximum $50.
Employers................	T. 4	Salaries and wages $1,000 and over paid during the calendar year.	On or before the last day of February in each year.	Minimum $2. Maximum $50.

TAXES TO BE WITHHELD AT SOURCE

Corporations, associations, Dominion and Provincial Governments, municipalities, religious and charitable institutions and, in short, those persons who may be under obligations to pay interest, dividends, rentals and royalties.	700	Remittance and particulars of 12½% tax deducted from rentals paid or credited to non-residents.	Within one week next succeeding the week payment has been made or credited.	$10 per day. Maximum $50. See note below.
	701	Remittance and particulars of 12½% tax deducted from royalties paid or credited to non-residents.	Within one week next succeeding the week payment has been made or credited.	$10 per day. Maximum $50. See note below.
	603	Remittance and particulars of 5% tax deducted from dividends and interest.	Within one month of payment of the dividend or interest.	See note below.

NOTE.—For failure to deduct the debtor is liable for the tax with interest at 10% per annum. For failure to remit a further penalty of 10% of the amount collected or withheld together with interest at 10% per annum until paid.

The Ontario rate of tax is presently one-half of the Dominion rate and the basis of determination of the income is as required by the Dominion, but there is an allowance of the Dominion tax for the same period as a deduction from the income for Ontario tax purposes.

The Income Taxation Act, Manitoba—This Act is administered by the Income Tax Division of the Department of National Revenue. The Manitoba income tax is payable by individuals residing in, employed in, or carrying on business in the Province of Manitoba. The exemptions are: $750 for unmarried persons; $1,500 for married persons, unless husband or wife has an income in excess of $750 in which case the exemption is $750 each.

Combined Dominion-Manitoba Forms (T.1 Dom.-Man.) are provided for such persons, and the taxpayer is required to file this return on or before the last day of April each year. It is necessary for each taxpayer to estimate and pay the tax in the same manner as is required by the Dominion of Canada. The Manitoba rate of tax is not a proportionate rate of the Dominion tax; the basis of determination is however shown on the dual Income Tax forms.

The Income Tax Act of Prince Edward Island, 1938—This Act is administered by the Income Tax Division of the Department of National Revenue. The Prince Edward Island tax is payable by individuals, residing in, employed in, or carrying on business in the Province of Prince Edward Island. The exemptions are: $750 for unmarried persons; $1,000 for married persons, unless husband or wife has an income in excess of $750, in which case the exemption is $750 each. In lieu of the exemptions just referred to for Province of Prince Edward Island Income Tax purposes only, either a soldier, sailor or nurse who took part in the South Africa campaign, 1899-1901, or who served overseas during the Great War, is entitled to the following exemptions: (*a*) where married—$1,500; (*b*) where unmarried—$1,250.

Combined Dominion-Prince Edward Island Forms (T.1 Dom.-P.E.I.) are provided for such persons, and the taxpayer is required to file this return on or before the last day of April each year. It is necessary for each taxpayer to estimate and pay the tax in the same manner as is required by the Dominion of Canada. The Prince Edward Island rate of tax is not a proportionate rate of the Dominion tax; the basis of determination is however shown on the dual Income Tax forms.

There are now three Provinces, Ontario, Manitoba and Prince Edward Island, whose Income Tax laws are administered by the Income Tax Division, Department of National Revenue, and the saving to the public in the filing of one Income Tax return will be substantial. This saving will not only apply to the returns of income, but also to the returns of Information such as those which cover dividends, salaries and wages, and such like.

The joint administration is to the advantage of the tax-paying public, business interests generally, and in fact to the advantage of all concerned.

EXPORT OF CANADIAN APPLES

The export of Canadian apples in November, 1938, although lower than in the previous month, recorded an increase over the corresponding month in 1937, the total being 741,725 barrels appraised at $2,558,326 against 780,208 at $2,782,363 in the previous month and 665,722 worth $2,320,711 in November, 1937. There were 28 markets in the month under review, the United Kingdom being by far the largest with a total of 675,537 barrels; Germany was next with 23,081 barrels. Total exports during the eight months ended November amounted to 1,781,173 barrels valued at $6,241,486, in comparison with 1,227,634 at $4,224,533 in the corresponding eight months of the previous fiscal year.

CANADIAN WHEAT IN NORWAY

Canada for the past few years has supplied a large part of the wheat requirements of Norway. During the three years 1935-37, imports from the Dominion amounted to 265,000 metric tons, or more than 52 per cent of Norway's wheat imports of 509,000 tons during that period. This is an average of 88,500 tons per year over the three years. On October 18, 1938, 9,000 tons of the highest quality of Canadian wheat arrived at Oslo, the Capital of Norway. This is one of the largest shipments of grain received by the Norwegian State Grain Monopoly which is the sole purchaser of grains for the country.

CANADA'S AGGREGATE TRADE INCREASED

After five years of steadily increasing trade, according to the revenue report of the Department compiled from official returns, the Dominion's aggregate trade for the fiscal year 1937-38 amounted in value to $1,883,891,122, an increase over the previous fiscal year of $137,771,336, and the heaviest aggregate trade since 1930. Exports were valued at $1,084,821,204, an increase of $10,576.984, while imports amounted to $799,069,918. a gain of $127,194,352. The total duty collected was $103,719,952, an increase of $11,437,893, and the largest revenue from this source since 1932. The United States was the principal buyer of Canadian goods, acquiring during the past fiscal year commodities to the value of $435,085,647. The United Kingdom was Canada's second best customer. purchasing goods to the value of $410.783.323 Other heavy buyers in the past year, together with the amounts purchased, were: Australia $32.473.530. Japan $26,646,567, British South Africa $16.198.441. New Zealand $16.041.644. Belgium $14.589,922. Netherlands $13.496.663. Germany $12,315.395, Newfoundland $9.772.074, France $7.639,161, Argentina $7.451.359. Norway $6,672.135. Irish Free State $5.153.676. Brazil $4.838.777. Jamaica $4.411.726. British India $4.312,275.

The total purchases of the British Empire from the Dominion amounted to $519.506.176, and of all other countries to $565.315.028.

Less Known Countries

It is of interest to observe that some of the less known countries of the world carry on a fair amount of business with this country. These include, for instance, such places as the Fiji Islands, from which Canada imported goods to the value of $2,578,271 during the last fiscal year, and to which Canada exported goods to the value of $523,401; British East Africa, imports from which totalled $3.287,710 and exports to which totalled $928.913; Nigeria, imports $490,738, exports $218.834; Palestine, imports $115,824, exports $249.969; Southern Rhodesia, imports $493,109. exports $1.218.355; British Sudan, imports $28.545. exports $324,530; Morocco, imports $16,845. exports $1.358.768; Sierra Leone, imports $6.071, exports $245.217; Aden, imports $9,075, exports $134,927; Latvia, imports $5,875, exports $175,953; Hayti, imports $32,698, exports $134,526.

Trade by Provinces

A classification of Canada's exports and imports for the past fiscal year according to provinces shows that Quebec exported goods to the value of $471,160,678 and imported goods to the value of $242,115,320, while duty collected totalled $29,642,836. Ontario's exports amounted to $241,809,883, imports $393,644,821, duty collected $54,014,051. Trade totals for the remaining provinces were as follows: British Columbia, exports $149,460,817, imports $65,777,205, duty $8,666,039; New Brunswick, exports $111,487,396, imports $18,672,321, duty $2,161,476; Manitoba, exports $14,144,727, imports $25,709,066, duty $3,930,050; Saskatchewan, exports $7,550,008, imports $9,844,070, duty $1,001,853; Alberta, exports $2,051,136, imports $17,077,444, duty $1,980,254; Yukon, exports $2,125,252, imports $536,355, duty $81,087.

IMPORTS FOR NINE MONTHS

Imports for the first nine months of this fiscal year, according to Customs statistics, amounted to $515,724,272 as against $637,342,836 for the corresponding period of 1937-38, a decrease of $121,618,564. Compared with the nine months of 1936-37, this year's total shows an increase of $15,402,195, and compared with 1935-36 an increase of $87,873,976. Domestic exports for the nine months' periods this year and last totalled $708,039,164 and $864,831,970 respectively, a difference of $156,792,806, while aggregate trade totalled $1,264,122,896 and $1,513,836,609, a difference of $249,713,713. This country collected $69,201,777 in duty from April 1 to December 31, 1938, a decrease of $11,422,588. A record of the balance of trade shows that for several years exports have exceeded imports, the favourable balance for the period under review amounting to $232,674,352 and for the corresponding period of the previous year to $239,150,937.

DOMESTIC EXPORTS TO UNITED STATES

The value of Canada's domestic exports to the United States during the calendar year 1938 aggregated $345,911,915 in comparison with $470,181,046 in 1937, recording a decline of slightly more than $124,269,000. Included in the 1938 total was gold bullion other than monetary to the value of $67,611,818 compared with $103,212,704 in 1937. If the gold shipments were deducted the value of exported commodities would stand at $278,300,097 as against $366,968,342. Total domestic exports to the United States in December were $25,292,602 as against $28,212,871 in December, 1937.

The aggregate value in 1938 of commodities exported to the United States under the trade agreement of 1936 was $185,252,501 compared with $256,678,638 in 1937, a drop of slightly more than $71,426,000 during the twelve-month period. Newsprint paper, the leading item exported under the agreement during 1938, declined to $85,190,912 from $105,699,202, wood pulp to $21,561,546 from $32,764,641, whiskey to $10,493,188 from $20,655,082, pulp wood to $10,374,557 from $11,437,462, softwood planks and boards to $10.327,632 from $13,209,574, cattle to $5,653,249 from $13,553,064, shingles to $4,989,816 from $5,998,521 and asbestos to $3,125,401 from $5,347,488.

Other chief agreement commodities were as follows, with corresponding totals for the calendar year 1937 in brackets: cyanamid $2,936,760 ($3,003,831), abrasives $2,734,022 ($5,238,546), asbestos sand and waste $2,003,429 ($2,913,183), fresh lobsters $1,952,089 ($2,438,400), logs $1,719,183 ($1,526,777), mink skins $1,540,199 ($1,151,081), fresh whitefish $1,514,870 ($1,605,801), nickel in matte or speiss $1,421,514 ($2,545,000), hardwood planks and boards $1,220,318 ($2,172,227), maple sugar $1,190,766 ($508,408), telegraph and telephone poles $1,064,066 ($1,289,272).

Other leading commodities were, in order: turnips $808,843 ($779,416), crude gypsum $793,196 ($851,518), reaper-threshers $738,026 ($241,247), horses $672,260 ($1,309,535), smelts $620,922 ($541,319), certified seed potatoes $592,253 ($514,016), fresh salmon $574,159 ($548,035), halibut $555,396 ($454,999), lake trout $524,365 ($552,565), laths $519,442 ($1,004,816), alfalfa seed $462,934 ($826,507), beaver skins $459,373 ($610,277), bran, shorts and middlings $318,702 ($2,171,719), cheese $310,425 ($727,456), canned lobsters $238,958 ($315,552), poultry $224,839 ($833,253), hay $144,812 ($955,109).

EXCISE DUTY COLLECTIONS

Comparative statement of Excise duty collections, in Canada, during the months of December, 1937, and December, 1938:—

December, 1938, spirits potable, $1,202,464; December, 1937, $1,355,153. December, 1938, spirits, non potable, $56,196; December, 1937, $54,042. December, 1938, validation fee, $47,469; December, 1937, $94,006. December, 1938, malt, $548,397; December, 1937, $606,318. December, 1938, beer, $16,294; December, 1937, $26,408. December, 1938, malt syrup, $7,114; December, 1937, $6,303. December, 1938, cigars, $32,399; December, 1937, $39.642. December, 1938, cigarettes, $2,081,912; December, 1937, $2,159,025. December, 1938, manufactured tobacco, $379,236; December, 1937, $376,754. December, 1938, licences, $86; December, 1937, $9. December, 1938, total, $4,371,570; December, 1937, $4,717,664.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of December, 1937, and December, 1938:—

December, 1938, tobacco, cut, 1,582,002 pounds; December, 1937, 1,532,468 pounds. December, 1938, tobacco, plug, 252,050 pounds; December, 1937, 283,552 pounds. December, 1938, snuff, 67,185 pounds; December, 1937, 67,252 pounds. December, 1938, cigarettes, number 520,383,500; December, 1937, 539,619,930. December, 1939, cigars, number 10,560,985; December, 1937, 12,957,650. December, 1938, foreign leaf tobacco, 321,832 pounds; December, 1937, 386,606 pounds.

EXPORTS OF GOLD BULLION

Monetary gold bullion exported in November, 1938, was of the value of $21,145, all going to the United Kingdom. The export value in October was $30,646,265, with none a year ago.

NEWS AND COMMENT

REGINA: J. H. Spooner, for over a quarter of a century Collector of Customs and Excise at Regina, retired on superannuation on January 7, 1939. On behalf of the staff a travelling bag was presented to the retiring official by John Horn, Acting Collector. Mr. Spooner, who has been a resident of Regina for nearly forty years, was named Collector in 1913. Previously he had been agent of the Dominion Express Co. for ten years in Regina and for ten years with the company in various positions. He joined the express company service in 1893 at Kingston, Ont., and for a time was travelling inspector before being named agent at Regina.

J. H. SPOONER.

TORONTO: Thomas Costello, a former Dominion Customs Appraiser, who was retired on superannuation about five years ago, died here recently. Deceased served the Department as Textile Adviser and Dominion Appraiser of Customs at headquarters for many years. He was first appointed to the Customs service in 1908, but resigned in 1921 to become the Toronto manager of the Capital Trust Corporation. In the general reorganization of the Department of National Revenue, Mr. Costello, in 1927, returned to the Customs service as Dominion Appraiser.

Deceased first entered the drygoods business with Costello Brothers of Renfrew, Ont. After five years he took a position with Boyd Caldwell and Co., of Lanark, where he remained for four years. He was then appointed manager of that firm's store system of Lanark and Wilbur, remaining with them in the textile business, making a special study of textile designing, until the year 1906, when he was appointed Director of the Hewson Woollen Mills, also assistant general manager and sales manager of that concern, at Amherst, N.S.

After his appointment to the Customs service in 1908, Mr. Costello was sent to the British Isles and the continent of Europe to investigate and report on the subject of the difference between the cost of producing textile fabrics in Canada, and their cost of production in Great Britain and the European continent.

The late Mr. Costello was born in Horton, County of Renfrew, Ontario, in 1863. He was highly respected and well known in the Customs service.

OTTAWA: The fourth annual supper dance of the Department of National Revenue, organized by the Connaught Social Club, will be held in the Chateau Laurier on February 16. The Honourable the Minister and Mrs. Ilsley, Mr. and Mrs. Scully and Mr. and Mrs. Sim have signified their intention of attending. The three previous dances sponsored by the Connaught Social Club have been very successful, largely due to the co-operation of the Chiefs of the various branches of the Department. The Committee assures all officers that their wives and friends will be made welcome.

NEW WESTMINSTER, B.C.: Shipping records for the port of New Westminster were broken one day in December last as twelve ships lined the waterfront with over 400 longshoremen handling cargo. Substantial gains were also recorded during November according to figures released by the Harbour Board.

Lumber exports led the way with an increase of almost 100 per cent over the same month last year, the figures being 24,119,961 board feet for November, 1938, and 12,179,007 board feet for November, 1937.

Grain shipments also registered strong gains. Forty-nine vessels visited the port in November as against thirty-three for November, 1937.

FORT ERIE, ONT.: In 1938 there was a considerable increase in automobile traffic crossing the Peace Bridge and ferry at Fort Erie, compared with 1937. The total number of cars inward and outward was 2,007,778, an increase of 37,988. This total was made up as follows: United States cars inward numbered 926,376, increase 6,548, outward 898,519, increase 15,087; Canadian cars inward 91,524, increase 7,800, outward 91,359, increase 8,553; other vehicles inward 18,303, increase 327, outward 18,223, increase 609; passengers inward 3,569,458, increase 91,056, outward 3,458,832, increase 96,072.

MONTREAL: The volume of business handled at both the express and postal branches, Montreal, during the month of December last, decreased compared with December a year ago. Collections at the express branch amounted to $177,064, a drop of $2,585, entries totalled 2,632, decrease 13, while the number of packages received was 18,797, an increase of 949. At the Customs postal branch collections amounted to $65,988, a decrease of $18,402. Parcels received numbered 26,071, decrease 5,167, parcels cleared 25,572, decrease 5,093, entries 1,888, decrease 440.

MONTREAL: International air traffic through the Customs Air Harbour, St. Hubert, Quebec, during December last, exceeded that of December, 1937, by a good margin with a total of 190 aeroplanes, inward and outward, carrying in all 522 passengers, 681 pieces of baggage and 876 bags of mail. These totals show increases of 38 in the number of planes, 211 in the number of passengers, 326 in pieces of baggage and of 153 in bags of mail. Business transacted during December in detail was as follows:—

Aeroplanes inward 96, increase 19, outward 94, increase 19; passengers inward 234, increase 90, outward 288, increase 121; pieces of baggage inward 320, increase 150, outward 361, increase 176; express packages inward 54, increase 30, outward 9, decrease 3; bags of mail inward 542, increase 81, weight 11,727 pounds, increase 3,367 pounds; outward 334, increase 72.

NIAGARA FALLS: Automobile traffic totals for the port of Niagara Falls covering the month of December last show substantial increases compared with December a year ago, the number of automobiles handled totalling 135,297, an increase of 31,223, and passengers reported 519,490, an increase of 91,776. The gain in the number of United States cars inward and outward totalled 12,059 and in the number of Canadian cars 19,164. Traffic totals in detail were as follows: United States cars inward 39,755, increase 7,822, outward 37,726, increase 4,237; Canadian cars inward 29,408, increase 10,255, outward 28,408, increase 8,909; other vehicles inward 2,120, decrease 229, outward 2,129, decrease 282. Passengers inward numbered 264,009, increase 50,233, outward 255,481, increase 41,543.

The number of 60-day touring permits issued in December increased by 200 compared with December, 1937, to a total of 2,923, while the number of travellers' vehicle permits decreased by 79 to a total of 96 (including 21 with bond). Permits issued for Canadian cars outward for touring purposes numbered 4,815, an increase of 1,071, while United States cars entered for periods of 48 hours or less totalled 36,708, an increase of 7,428.

VANCOUVER, B.C.: British Columbia shipped 31,000,000 board feet more lumber to overseas markets in ten months of 1938 than in 1937. The United Kingdom increased its purchases by nearly 50,000,000 board feet, but South Africa and Australia cut their orders by about 6,000,000 board feet. Eastern Canada and the United States increased purchases by 28,000,000 feet, approximately, but sales to Japan dropped from 30,000,000 to 7,000,000.

Although the log scale figures show a reduction of 20 per cent in output, waterborne exports amounted to 968,000,000 in ten months of 1938, as compared with 937,000,000 board feet in the corresponding period of 1937.

QUESTION BOX AND LETTER BAG

At the Peace Bridge

W. G. Stamp, Collector at Fort Erie, writes:—

It may interest your many readers to know that the exit from Canada of the Peace Bridge is having its face lifted. The towers known by the many thousands who have crossed this bridge are removed. These towers supported large flood lights which played on the roadway below. It was here that the cars were segregated and directed to their respective lanes for the return of registration cards. A car approaches an officer who looks at the licence plate and directs the tourist to a certain lane. The car enters this lane, and his certificate of registration is handed to him. The motorist invariably says to the Customs officer " How did you know I was coming in this lane?" This happens many times daily.

These familiar towers are gone, and the exit is now a roadway with only a few small trees to border its edges. The Peace Bridge authority is instituting the latest and best lighting system, which will no doubt speed up the handling of traffic. On a busy day cars have been handled at the rate of seven per minute per line operating.

A Suggestion from Chatham

W. J. Hampton, Customs and Excise Cashier at Chatham, Ont., writes:—

While suggestions appear to be in order for the improvement of office procedure, may I suggest that in the matter of recording amending entries, refund claims, etc., on port invoices, it be permitted to make endorsements on the back of the invoice where space permits. Under the present system where a number of endorsements have to be made, it is almost impossible to record the different items on the face of the invoice without covering over some of the original information contained on the invoice. If it were permissible to record on the back of the invoice, this information would appear in chronological order, and would be much more distinct.

Editor's Note: Comments are invited.

A Further Suggestion

F. C. Collins, of the staff at Nelson, B.C., writes:—

Further to my recent letter regarding the Tariff. I think it would be a great help if everything regarding the item could be included, such as " Free of Sales Tax," " 10 per cent Excise Tax in connection with Toilet Preparations, Playing Cards, etc.," " Permit required in connection with Peaches and Rooted Plants."

Where a special ruling is in force in connection with an item, state the number of the bulletin or memorandum.

If it were possible to include these items in the Tariff much time would be saved and errors avoided.

Re Loose-Leaf Tariff

L. P. Blais, of the Customs-Excise staff at Thetford Mines, Que., writes in part as follows:—

I am of the opinion that the suggested consolidation of the tariff in loose-leaf form is practical, as whenever a change is made it would only require to have the affected page removed and replaced by the amended one. The page so removed could be filed in a binder, for future reference, where it would be easily located. I would suggest also that the classification be printed opposite each item of the tariff, which would enable a speedy checking up and would prevent many errors as well as doing away with all the work involved by them.

Referring to Memorandum Series D No. 49 T.M.R.-6, and tariff item 693 (iii) of the Canada-United States of America Trade Agreement which became effective on the 1st January, 1939, you are advised that, until otherwise determined, the following Association may be included in the list set forth in Appendix II on page 6 of the above mentioned memorandum, relating to Associations accepted as authentic certifying authorities in respect of antiquities:—

The Antique and Decorative Arts League, Inc., 590 Madison Avenue, New York, N.Y.

JUST AMONG OURSELVES

DECEMBER-JANUARY

ADDITIONS

NOVA SCOTIA

KENTVILLE (Port Williams): H. J. B. Marriott, Sub-Collector of Customs and Excise, Limited Service Outport.

NEW BRUNSWICK

SAINT JOHN: J. Lynch, Ordinary Seaman (Deckhand) Harbour Boat *Bayman.*

QUEBEC

MONTREAL: A. J. Ellison, Clerk, Grade 1.

SHERBROOKE (Comins Mills): W. E. MacDonald, Customs Excise Examiner, Grade 1.

ONTARIO

LANSDOWNE: W. R. Beecraft, Customs Excise Examiner; J. P. Dempster, Customs Excise Examiner; J. H. McKendry, Customs Excise Examiner.

TORONTO: I. M. Scott, Clerk, Grade 1.

ADMINISTRATIVE

P. E. Campbell, Stenographer, Grade 1; J. M. Jacob, Stenographer, Grade 1.

DEDUCTIONS

NOVA SCOTIA

SYDNEY (Louisburg): A. W. Stacey, Sub-Collector of Customs and Excise, Grade 1 Outport (Retired).

WEYMOUTH: A. H. Brooks, Collector of Customs and Excise (Limited Service Port) (Registrar of Shipping) Retired.

PRINCE EDWARD ISLAND

CHARLOTTETOWN: F. L. Coyle, Customs Excise Examiner (Resigned).

QUEBEC

MONTREAL: William Baker, Customs Truckman (Retired); J. J. C. D. Gosselin, Customs Excise Clerk (Retired); A. S. MacKay, Supervisor of Gaugers (Retired); J. L. P. C. Pohu, Customs Excise Examiner (Died).

ONTARIO

FORT ERIE: E. B. Brown, Express and Postal Computing Clerk (Retired).

WINDSOR: G. Schwartzentruber, Customs Excise Examiner—Services terminated; L. H. McManus, Customs Excise Examiner—Services terminated; H. A. B. Aikman, Customs Excise Examiner (Retired).

MANITOBA

WINNIPEG: R. J. Baxter, Computing Clerk (Resigned); John Cowley, Customs Excise Clerk (Retired).

ADMINISTRATIVE

J. M. Hamel, Stenographer, Grade 1 (Resigned); M. J. Ogston, Stenographer, Grade 2 (Resigned).

AUDIT

OTTAWA: M. J. Cook, Stenographer, Grade 1 (Services terminated).

UNDERVALUATION

MONTREAL: V. C. Mullins, Stenographer, Grade 1 (Resigned).

PROMOTIONS

NEW BRUNSWICK

BATHURST: A. E. Landry, from Customs Excise Examiner to Collector of Customs and Excise, Grade 1 Port (Registrar of Shipping).

QUEBEC

MONTREAL: Clarence Lurie, from Clerk, Grade 1, to Typist, Grade 2; Francois Roy, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2.

ONTARIO

FORT ERIE: J. R. Edwards, from Customs Excise Examiner to Senior Customs Excise Examiner.

TORONTO: R. Holdsworth, from Customs Excise Clerk to Senior Customs Excise Clerk; A. G. Savage, from Customs Excise Clerk to Customs Excise Clerk (Relieving).

MANITOBA

WINNIPEG: W. A. McConnell, from Computing Clerk to Customs Appraiser, Grade 1.

ADMINISTRATIVE

Edna Watterson, from Stenographer, Grade 1, to Stenographer, Grade 2.

INVESTIGATION—DRAWBACKS

WINDSOR, ONT.: G. J. Putman, from Customs Excise Clerk to Investigator of Drawback Claims.

PROMOTIONS AND TRANSFERS

NEW BRUNSWICK

J. P. Pelletier, from Customs Excise Enforcement Officer, Edmundston (Connors), N.B., to Customs Excise Examiner (Limited Service Outport) Edmundston (Clair), N.B.

ONTARIO

W. B. Howse, from Customs Excise Examiner, Niagara Falls, Ont., to Customs Excise Clerk (Relieving), Hamilton, Ont.

BRITISH COLUMBIA

J. B. Shorthouse, from Sub-Collector of Customs and Excise, Grade 1 Outport, Cranbrook (Newgate), to Customs Excise Examiner, Cranbrook.

TRANSFERS

ONTARIO

F. L. Webster, from Customs Excise Examiner, Windsor, to Customs Excise Examiner, St. Thomas, Ont.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JANUARY 1938 AND 1939

—	1938	1939	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	6,841,451 13	5,989,815 45		
Less Refunds and Drawbacks	689,225 69	1,043,315 49		
Net	6,152,225 44	4,946,499 96		1,205,725 48
Excise Taxes	14,489,449 77	13,085,614 59		
Less Refunds and Drawbacks	322,423 78	317,818 47		
Net	14,167,025 99	12,767,796 12		1,399,229 87
Excise Duties	3,231,556 98	3,575,746 32		
Less Refunds and Drawbacks	22,490 83	19,232 72		
Net	3,209,066 15	3,556,513 60	347,447 45	
Sundry Collections	75,755 21	51,313 86		
Less Refunds	13 70	35 00		
Net	75,741 51	51,278 86		24,462 65
Net Totals	23,604,059 09	21,322,088 54	347,447 45	2,629,418 00
Net Decrease				2,281,970 55

TOTALS FOR TEN MONTHS

—	1937-38	1938-39	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	87,309,066 18	75,171,613 31		
Less Refunds and Drawbacks	7,926,100 56	8,951,348 74		
Net	79,382,965 62	66,220,264 57		13,162,701 05
Excise Taxes	153,558,616 16	137,379,345 63		
Less Refunds and Drawbacks	3,047,909 17	3,117,763 46		
Net	150,510,706 99	134,261,582 17		16,249,124 82
Excise Duties	45,361,258 40	44,769,466 30		
Less Refunds and Drawbacks	403,025 20	400,437 75		
Net	44,958,233 20	44,369,028 55		589,204 65
Sundry Collections	681,079 47	594,343 65		
Less Refunds	489 73	253 09		
Net	680,589 74	594,090 56		86,499 18
Net Totals	275,532,495 55	245,444,965 85		30,087,529 70
Net Decrease				30,087,529 70

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JANUARY, 1938 AND JANUARY, 1939

—	January 1938	January 1939	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	5,804,765 25	4,724,431 67		1,080,333 58

TOTALS FOR TEN MONTHS

—	1937-38	1938-39	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	113,195,597 78	133,921,857 74	20,726,259 96	

COMPARATIVE STATEMENT PREPARED FROM CUSTOMS STATISTICS OF CANADIAN EXPORT TRADE DURING THE MONTH OF JANUARY, AND THE TEN MONTHS ENDED JANUARY, 1938 AND 1939

—	January, 1938		January, 1939	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce).......	....	71,021,829	....	81,046,361
Total Exports (Foreign Produce).........	....	1,212,339	....	727,101
PRINCIPAL ITEMS OF EXPORTS—				
Wheat.......................... Bush.	7,193,986	8,922,395	7,878,963	4,646,437
Wheat flour.................... Brls.	295,776	1,692,033	379,538	1,172,324
Fish.......................... Cwt.	431,570	2,537,078	405,017	2,612,486
Furs.......................... $	....	3,607,379	....	4,098,769
Meats......................... Cwt.	235,685	3,717,385	197,566	3,144,865
Cheese........................ Cwt.	3,547	62,857	13,293	188,381
Planks and boards.............. M ft.	108,914	2,487,255	156,211	3,248,707
Wood pulp..................... Cwt.	753,124	2,149,823	941,245	2,227,779
Newsprint..................... Cwt.	3,390,182	6,816,828	3,872,489	8,290,258
Automobiles and parts........... $	....	2,345,919	....	3,737,064
Copper, partially manufactured.... Cwt.	400,083	3,889,641	358,762	3,360,424
Nickel, unmanufactured .... $	....	5,578,610	....	4,882,265

—	Ten months ended January, 1938		Ten months ended January 1939	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)........	....	935,853,799	....	789,085,525
Total Exports (Foreign Produce).........	....	12,874,142	....	41,086,561
PRINCIPAL ITEMS OF EXPORTS—				
Wheat.................... Bush.	83,302,670	108,131,473	108,537,025	76,975,620
Wheat flour.................. Brls.	3,330,665	19,884,000	3,421,425	13,780,668
Fish........................ Cwt.	3,018,172	23,326,349	2,708,808	22,309,135
Furs.......................... $	....	11,344,471	....	11,101.967
Meats......................... Cwt.	2,316,282	35,195,713	1,864,880	29,569,219
Cheese........................ Cwt.	866,692	12,720,990	806,854	11,782,169
Planks and boards.............. M ft.	1,540,660	38,232,922	1,449,319	31,218,946
Wood pulp..................... Cwt.	13,848,326	34,670,407	9,378,108	22,518,923
Newsprint..................... Cwt.	56,946,527	105,357,714	42,106,134	91,438,636
Automobiles and parts........... $	....	21,967,408	....	19,982,178
Copper, partially manufactured.... Cwt.	3,820,634	48,226,366	4,697,862	43,872,497
Nickel, unmanufactured.......... $	....	50,265,090	....	40,146,562

SCI

The
National Revenue Review

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Department of National Revenue

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Commissioner of Excise, DAVID SIM
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, L. F. JACKSON
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J. Sydney Roe, Editor

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Special Class Excisemen Examinations

AT the Special Class Excisemen examinations held on January 10, 11, 12 and 13 last at Vancouver, Winnipeg, Windsor, Toronto, Montreal and Saint John, 119 candidates presented themselves from the various ports throughout the Dominion. There were six papers on the Excise Act and Regulations governing all licensed surveys, together with the practical work and officers' duties carried on by them at the various licensed establishments, and two papers on actual book-keeping sets kept by licensed manufacturers as applied to tobacco and cigar factories and distilleries, with the monthly and yearly returns, summarizing all entries made over a given period, in these books.

The aggregate answers which were read and entries checked of the 119 candidates amounted to 13.090 answers to questions, as well as 6,420 book entries, which totalled a completion of 714 Excise books, entered and closed, requiring 238 monthly and yearly returns as statements of the book entries completed. The questions, exclusive of book-keeping, covered nearly 1.200 foolscap-size sheets for candidates' answers. These questions and answers were prepared by a board consisting of the Inspectors of Excise throughout the Dominion, headed by A. C. McFee, Dominion Inspector of Excise as Chairman; the reading and marking of the papers were completed by the same board, assisted by the Chief Clerk of Excise of Montreal in the reading of the papers in the French language.

The reading of the papers has been completed and the result of the findings forwarded to the Civil Service Commission for review. As a result of the reading. 24 candidates throughout the Dominion qualified themselves for positions of Grades 2 and 3 Excisemen, and 18 candidates were successful in obtaining qualification as Grade 1 Excisemen, or 35 per cent of the candidates making a successful pass for Grades 3, 2 and 1.

A total summary of the results are as follows:—

Twenty per cent eligible for Grades 2 and 3; 15 per cent eligible for Grade 1; 51 per cent obtained 50 per cent and over but did not qualify; 14 per cent failed to get 50 per cent.

Visitors from Warmer Climes

DURING the mid-winter month of January a number of automobile tourists from warm countries and several from the southern states visited this country under sixty-day touring permit. Three cars were entered from distant Hawaii, 2 from Panama and 3 from Mexico. The southern states were well represented. Sixteen automobiles were entered from Florida, 15 from Georgia, 4 from Alabama, 6 from Mississippi, 8 from Louisiana, 32 from Texas, 3 from New Mexico and 8 from Arizona.

How Department Deals with Indecent Publications

DURING the past few years it has been customary to outline in the REVIEW the results of efforts made by the Department to prevent importation into Canada of treasonable or seditious or immoral or indecent books, magazines and other publications, obscene photographs and novelties.

In the past calendar year a quantity of such material was intercepted by Collectors and other officers of Customs who have maintained close co-operation with the official Examiner of Publications of the Department, who passes upon all such publications of a doubtful character. As in former years, during 1938 a number of publications was prohibited importation by official memorandum, and publishers of many magazines were compelled to submit sample copies in advance for examination before shipments were permitted into Canada. Many other importations covering large quantities were either seized or ordered to be returned to exporters in the country of origin.

The powers of the Department are sometimes misunderstood, for instance, certain publications are published in Canada, and the Department has no control over them. It can, however, and does prevent the importation of plates and other material for the production in Canada of publications which are prohibited importation into this country. That is to say, publishers of magazines prohibited importation into Canada cannot, after the United States editions have been run off, send the plates to Canada for the publication in this country of Canadian editions of prohibited publications. The Department's powers may be referred to again. Similar powers have existed in all Tariffs since Confederation, and prior to 1867 the Tariff schedules of some of the provinces contained similar powers. The authority of the Department is as follows:—

Item 1201, Schedule C of the Customs Tariff, classifies as prohibited goods: "Books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character."

Section 13 of the Customs Tariff Act reads: "The importation into Canada of any goods enumerated, described or referred to in Schedule C to this Act is prohibited; and any such goods imported shall thereby become forefeited to the Crown and shall be destroyed or otherwise dealt with as the Minister directs; and any persons importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding two hundred dollars."

The question has frequently been asked how the Department intercepts the importations of publications referred to in Item 1201 of the Customs Tariff. All publications imported into Canada have to pass through Customs, and constant vigilance by Collectors of such importations results in sample copies representing many importations being forwarded to the Department for the attention of the Examiner of Publications. Such shipments are held in Customs until a report has been received by the Collector in regard thereto. In addition to this, valuable co-operation is extended by many organizations and individuals who draw attention to publications which they regard as being undesirable. This co-operation is appreciated, and it is hoped that such will continue to be accorded the Department.

During the calendar year 1938 the Examiner of Publications received over 1,400 letters from Collectors and other persons regarding alleged treasonable or seditious, or immoral or indecent publications. The number of books and magazines forwarded for examination totalled 800, covering shipments of 194,400 publications. During the year the number of individual titles prohibited by official memorandum was 56, made up of 39 magazines and 17 books. That means that 56 individual titles of magazines and books were officially banned by memorandum. In many other cases where the importation of certain books and magazines was regarded as not likely to be general, shipments have been returned to the exporters, and it is only when a book or magazine is likely to have a wide general circulation that an official memorandum is sent to Collectors. During the year the Department refused admission of many issues, particularly of magazines, and publishers were instructed that improvement must be made in their contents before importation to Canada could be permitted. It may be added that many books, photographs and novelties which are obviously indecent are ordered to be seized and no official memorandum is issued. During the year, 26,639 magazines were placed under seizure, 581 books were seized, and many indecent photographs and novelties were either seized or exported. The records show that of the 47,438 seized, 43,521 were publications, novelties and photographs of an indecent character.

Collectors are once more requested to note that the absence of an official memorandum prohibiting any publication does not mean that importation is to be allowed. The publication may not have been submitted to the Examiner of Publications for examination and ruling. They should continue to forward samples of all importations concerning which they may be in doubt to the Department, withholding delivery until a report has been received thereon.

It has its Dangerous Side

(*Editor's Note.*—This article was prepared for the Review by K. MacNeill of the Excise Seizures branch.)

EVER since duty on spirits has been a source of revenue to the state the Excise Officer has been called upon to face danger to a greater or lesser degree in the execution of his duties.

Not so many years ago he was regarded much in the same light as were the publicans of Biblical times who were the tax-gatherers of Rome. In coastal communities of England and in the highlands of Scotland a century or so ago he was looked down upon as one who interfered with the liberties of the people and as such a person whose life was considered of little value. Coming to comparatively recent times the revenue officer in the mountains of Kentucky never knew when he might hear the whine of a bullet uncomfortably close.

In Canada the life of the Excise officer has not been without its dangers. True, rarely has his life been threatened but even to-day this sometimes happens.

Within the last month a Chief Petty Officer of a Royal Canadian Mounted Police motor patrol boat, acting in his capacity of Excise officer, was detailed to make investigation of a report that illicit distillation was in operation at an isolated spot on the coast.

Accompanied by two constables of the Provincial police he reached the spot and effected the seizure of a still and quantity of illicit spirits. The law-breaker was present during the search and while his actions did not appear normal to the officers he seemed to be harmless. He was not placed under arrest at the time since there was no jail in the vicinity.

Two days after, a charge under the Excise Act having been laid, the officers returned armed with a warrant to apprehend. They were seen approaching by the man, who barricaded himself in his three-roomed cabin. The officers distinctly heard the click of the rifle breech from inside the dwelling and repeated demands to surrender only provoked threats of murder. As the man was known to possess firearms further action was delayed until additional help arrived.

Finally an attempt was made to surprise the occupant of the cabin. One officer was able to distract his attention at one window while the Chief Petty Officer crept to another which he opened without noise. Managing to get half into the room without discovery he was sitting balanced on the sill when the besieged one turned suddenly. Both moved at once but before the man could reach for the loaded rifle lying beside him, the officer leaped, pinioning his arms to the wall; the other constables breaking in, he was quickly subdued. Several open boxes of cartridges and a sheath knife were found on the table beside the rifle.

It being apparent to the officers their captive was of unsound mind, he was placed under observation and later certified as being insane.

Apples to Britain

DURING the current season up to February 1, the quantity of Canadian apples exported to the British market was 1,495,487 barrels, and 2,247,422 boxes. This represents an increase of 30 per cent in barrels, and a decrease of 1 per cent in boxes compared with the corresponding period of the former season.

Regarding "Columbian Spirits"

THE Minister of National Revenue has announced the issue of supplementary regulations by Order in Council dated February 14, to forbid the packaging and sale of Wood Alcohol or Methyl Alcohol as "Columbian Spirits." These regulations are, in the main, as follows:—

(1) "Wood Alcohol," "Methyl Alcohol" or "Methyl Hydrate," whether highly refined or not, may not be packaged and/or sold under any designation other than that of "Methyl Hydrate."

(2) Packages containing Methyl Hydrate shall be labelled "METHYL HYDRATE—POISON" as provided by Sections 313 and 319 of the Excise Act and, in addition, shall bear the red poison label with the poison symbol (viz. skull and cross bones), prominently displayed in characters not smaller than those provided by the Excise Act for the words "METHYL HYDRATE—POISON."

(3) Persons purchasing "Methyl Hydrate" from retail druggists licensed to carry on business as such under the Statutes of any of the provinces of Canada shall be required to sign the "Poison Book" for each individual purchase and this book shall remain open for inspection by Customs-Excise officers or members of the Royal Canadian Mounted Police.

(4) "Wood Alcohol," "Methyl Alcohol" or "Methyl Hydrate" may not be packaged and/or sold under the trade name "COLUMBIAN SPIRITS" or under any other designation in which the words "spirits" or "alcohol" are used.

The regulations are effective on and after April 1, 1939, and it is provided that any breach shall constitute an indictable offence.

An Excise Circular

AN official circular dated February 13, 1939, signed by D. Sim, Commissioner of Excise, has been issued to Collectors as follows:—

The Minister of National Revenue has established the following regulations, under authority of Sections 86, Subsection 4, and 99 of the Special War Revenue Act:—

Where licensed manufacturers quote licence numbers and certificates to dressers and dyers of furs in connection with raw furs sent for dressing and dyeing, such licensed manufacturers will, for sales tax purposes, be considered as the owners of the furs in question.

If, after dressing and dyeing, the furs are sold by the licensed manufacturers without further processing, or are returned to the person or firm from whom the raw furs were obtained, such manufacturers will be held responsible for the payment of the sales tax on the basis of the cost of the raw furs to them, plus the charge for dressing and dyeing.

Dressers and dyers must obtain individual orders from manufacturers showing their licence number and certificate in each instance, otherwise they will be held liable for the sales tax.

Licensed manufacturers must not quote their licence numbers and certificates to fur dressers and dyers in respect of raw furs which they do not own.

The requirements contained herein are effective on and after March 1, 1939.

A copy of this circular is to be sent by registered mail to each dresser and/or dyer of, and dealer in raw furs, and to each manufacturer who uses dressed furs in his product. Registration receipts obtained from Post Office officials are to be carefully preserved and filed in Collectors' offices for future reference.

Imports for Ten Months

CANADA'S imports during the first ten months of this fiscal year were valued at $559,478,082 as against $687,062,671 for the corresponding period of 1937-38, a decrease of $127,584,589. Compared with the first ten months of 1936-37 these figures show an increase of $7,273,387, and compared with the same months of 1935-36, an increase of $91,037,510.

During the month of January this country's external trade aggregated $125,527,272 compared with $114,738,210 in the previous month and $121,954,003 in January, 1938. Domestic exports were higher in both comparisons, while imports showed a drop. Canada's trade balance was favourable in January to the extent of $38,019,652. This compares with a favourable balance of $26,166,238 in December and of $22,514,333 in January, 1938.

Departmental Rulings

Ten-inch Saw–Six-inch Jointer Unit, from The South Bend Supply Co., South Bend, Ind., at the present time is held to be of a class or kind made in Canada and is rated at 25 per cent ad valorem, Item 427, under the Canada-United States Trade Agreement. Electric motors—Item 445g. Saw blades—Item 431b.

" Rafter " Metal Strip Roll Forming Machine, Type No. W1A, per illustration, manufactured by Rafter Machine Company, Belleville, N.J., at the present time is held to be of a class or kind made in Canada and is rated at 25 per cent ad valorem, Item 427, under the Canada-United States Trade Agreement.

" Potdevin " Rotary Press and " Potdevin " Conveyor Gluer, per illustrations, designed for applying glue to kraft paper and depositing the glued paper on to sheet metal, at the present time are held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement.

" Red Devil " Paint Conditioners, per illustration, manufactured by Landon P. Smith, Inc., Irvington, N.J., for shaking up paint that is hardened in the can, at the present time are held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Motors—Item 445g.

Automatic Tray-Type Bread Cooler, as illustrated and described in bulletin of the Baker-Perkins Company, Inc., Saginaw, Mich., at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Motor—Item 445g.

Nos. 596 and 354 Cattle Head Splitting Machines, per illustrations, manufactured by The Globe Company, Chicago, and the " Keebler " Improved Bone and Horn Saw, per illustration, manufactured by the Keebler Engineering Company, Chicago, at the present time are held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Motors—Item 445g. Saw Blades—Item 431b.

" Peerless " Lawn Mover Sharpeners, per illustrations, manufactured by Fate-Root-Heath Co., Plymouth, Ohio, for grinding lawn mower blades of greater capacity than 25 inches, at the present time are held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Motors—Item 445g.

" Everedy " Cake Cutter, " Everedy " Band Saw Slabbing Machine and Batter Sealing Machine, manufactured by the Everedy Machine Co., Philadelphia, Pa., at the present time are held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Motors—Item 445g.

" Everedy " Latest Improved Icer, at the present time is held to be of a class or kind made in Canada and is rated at 25 per cent ad valorem, Item 427, under the Canada-United States Trade Agreement. Motor—Item 445g.

The ruling in Appraisers' Bulletin No. 582, dated January 7, 1913, *re* " Old fabric of linen or cotton, cleaned, adapted for use as wiping cloths," is considered obsolete, and, therefore, such material is to be rated as fabrics under the respective cotton or linen fabric items.

"Made in Canada" Rulings

THE following ruling transferring goods from the category of " a class or kind not made in Canada " to that of " a class or kind made or produced in Canada " is issued in accordance with the Government's undertaking to give " adequate notice " to parties concerned, and is to be effective three weeks from the date hereof, February 20, 1939.

Strips and sheets of iron or steel, cold rolled or cold finished, cut to length or in coils, generally known as tin mill black plate, from No. 39 gauge (·0052") to No. 22 gauge (·028") in thickness (Imperial Standard Gauge) up to and including 40" in width, for use in the manufacture of tinplate, are of a class or kind made in Canada.

Even in the Winter they Come

DEPARTMENTAL returns show that of the 23,266 United States cars entered under 60-day touring permit during January last, over fifty-five per cent came from two border states—New York 7,697 and Michigan 5,410. Two other border states—Vermont and Washington contributed 3,455 cars and 2,930 cars respectively, while Maine was represented by 932 cars, Ohio by 356, Massachusetts by 254, Illinois by 225, California by 224 and Pennsylvania by 208. Every state in the Union was represented although but one car bore the licence plates of Delaware and but two cars those of Arkansas.

The province of Ontario entered 5,628 United States cars under 60-day touring permits from the State of New York and 5,399 from the State of Michigan. Quebec entered the largest number from Vermont, viz., 3,447, and the second largest number from New York, viz., 2,052, while British Columbia drew its largest quota from Washington totalling 2,919, New Brunswick the largest number from Maine totalling 764.

Where More Departed Than Entered

ALTHOUGH the number of Canadian automobiles reported outward under touring permit during the past calendar year was less than one-sixth of the total number of United States cars entered for long or short periods, nevertheless, last year several border points in Canada recorded a larger number of Canadian cars outward than of United States cars inward. This was true, also, of the province of British Columbia which cleared a total of 244,830 Canadian cars outward while entering 157,698 United States cars, a difference of 87,132. This excess of Canadian tourist travel occurred at thirteen points in British Columbia, 5 in Saskatchewan, 2 in Quebec and 1 each in Alberta, New Brunswick and Ontario. The following instances occurred in British Columbia: Pacific Highway—Canadian cars out 92,884, United States cars in 52,679, difference 40,205; Boundary Bay—Canadian cars out 28,575, United States cars in 8,973, difference 19,602; Osoyoos—Canadian cars out 15,607, United States cars in 5,079, difference 10,528; Silver Heights—Canadian cars out 8,004, United States cars in 274, difference 7,730; Aldergrove—Canadian cars out 15,473, United States cars in 8,690, difference 6,783; Paterson—Canadian cars out 7,225, United States cars in 1,494, difference 5,731; Huntingdon—Canadian cars out 29,796, United States cars in 15,207, difference 4,589.

The Value of Tourist Trade

TOURISTS from other countries spent a total of $269,000,000 in Canada during 1938 and the expenditures of Canadian travellers abroad aggregated $120,000,000, according to a preliminary estimate. Corresponding estimates for 1937 were $290,000,000 and $124,000,000, respectively. The favourable balance to Canada on its international tourist account may be placed at about $149,000,000 in 1938 as compared with $166,000,000 in 1937. Tourist entries into Canada by rail, as reported by immigration officers, numbered 757,860 in 1938, a decline of 137,097 from 1937. The expenditures of rail travellers in 1938 are estimated at $47,000,000 compared with $49,000,000 in 1937. Entries by boat numbered 218,545 in 1938 compared with 267,566 in 1937, and their expenditures are estimated at approximately $11,000,000 compared with $16,000,000. Visitors by bus, ferry and plane totalled 2,500,000 and their expenditures $19,000,000 compared with 3,500,000 visitors and expenditures of $27,000,000 in 1937. Canadian travel to overseas countries declined in 1937. Canadians returning via ocean ports numbered 27,753 as compared with 32,559 in 1937. Expenditures involved in this travel are estimated at $17,000,000 compared with $22,000,000 in 1937.

Outward for Touring Purposes

A TOTAL of 26,271 Canadian automobiles was reported outward through Customs during the month of January under touring permit, a decrease of 4,328 compared with January, 1938, when 30,599 cars were cleared. A statement of traffic totals by provinces shows British Columbia in first place with a total of 10,510 Canadian cars outward. Ontario was second with 9,546 and Quebec third with 5,030. Then followed Manitoba 484, New Brunswick 248, Alberta 225, Saskatchewan 215, Nova Scotia 13. A comparison by ports shows that Pacific Highway, B.C., cleared the largest number of Canadian cars outward during January with a total of 4,251. Others clearing over one thousand cars were: Niagara Falls 3,082, Windsor, Ont., 1,936, Fort Erie 1,847, Huntingdon, B.C., 1,837, Lacolle, Que., 1,528, Sarnia, Ont., 1,331, Trout River, Que., 1,144.

Over the Thousand Islands Bridge

THE Thousand Islands Bridge, that new international link spanning the St. Lawrence between Ivy Lea, Ontario, and Collins Landing, New York, is bearing its full share of automobile tourist traffic. Between the date of its official opening in August, 1938, and the end of the calendar year, a total of 19,193 sixty-day touring permits was issued at the Canadian Customs terminal under the port of Lansdowne. During this same period of four and a half months 20,813 Canadian cars were cleared outward under touring permit and 16,315 United States cars were entered for periods of 48 hours or less. During September, the first full month in which the bridge was in operation, 8,936 automobiles were entered under 60-day touring permits.

Situated as it is in the centre of well populated districts, within one day's automobile run of approximately one-quarter of the population of the United States and of one-third that of Canada, it is expected that this bridge system, some nine miles in length, will prove an increasingly popular route of entry and exit between the two countries for automobile tourist travel. It passes through the heart of the Thousand Islands, a group of 1,692 islands extending from the eastern end of Lake Ontario downstream in the St. Lawrence River for about fifty-five miles. While many of these islands are but small rocks others range in size up to the 10,000 acres of Wells Island in the United States group and to the 20,000 acres of Wolfe Island in the Canadian group. The new driveway through the islands is very attractive, as the country is of rugged topography, some of the rock ledges rising to a height of nearly 150 feet above the water. The Indians called this region "Manitonna" (The Garden of the Great Spirit), as they likened it to the happy hunting grounds of their dreams.

The island route partly encircles the scenic Lake of the Isles in Wells Island. This lake is completely protected from strong winds, and small boats are safe on it at all times. The Thousand Islands were first opened up for recreational purposes in 1870 as a result of railroad construction throughout the country and the great stimulus it gave to travel. Steamboats on the St. Lawrence also brought tourists. To-day, thanks to the new bridge this pleasant land of recreation lies open to the world of motorists.

Goods Entered as "Travellers' Baggage"

GOODS entered free of duty as "travellers' baggage" by returning Canadians, during the first ten months of this fiscal year, under the one hundred dollars exemption clause provided in the Customs Tariff, were valued at $7,926,255. This was an increase of $1,622,599 compared with the same period of 1937-38 when goods to the value of $6,303,656 were entered. By far the larger part of these commodities was brought from the United States, totalling in value for the respective periods $7,276,851 and $5,537,765, a difference of $1,739,086. Clothing was the principal item imported, amounting in value to $3,667,854 from all countries, of which amount $3,362,146 came from the United States. The second largest import consisted of furniture and household appliances valued at $917,059, of which $881,744 was from the States. Then followed boots and shoes valued at $770,468, with $749,270 coming from across the line.

radios $632,831, of which $631,121 was from the States. Automobile tires and tubes brought in were valued at $126,171, and automobile accessories at $107,887. Of these amounts the value from the United States alone was $126,104 and $107,766 respectively. Under the heading Miscellaneous Commodities goods to the value of $1,703,985 were brought in, and of this amount $1,418,700 came from across the border.

During the month of January goods brought into Canada under this Tariff provision totalled in value $373,337, as against $286,784 entered during January, 1938. Of these totals goods from the United States were valued at $359,016 and $274,753 respectively. Totals in detail for January, showing values brought in from all countries, with totals from the United States in brackets, were: clothing $158,617 ($152,467), furniture and household appliances $51,743 ($49,094), radios $43,809 ($43,785), boots and shoes $30,452 ($30,093), automobile accessories $4,847 ($4,847), automobile tires and tubes $4,510 ($4,510), miscellaneous commodities $79,359 ($74,220).

Export Clearances of Wheat

DURING the week ended February 10 overseas export clearances of wheat amounted to 1,298,078 bushels compared with 2,690,034 in the previous week and 1,760,624 a year ago, while the imports into the United States for consumption and milling in bond for re-export totalled 212,000 bushels against 228,000 the week before and nil last year. The clearances follow by ports, with figures for 1938 in brackets: Vancouver-New Westminster 613,811 (451,987) bushels; United States ports, 484,014 (914,140); Saint John, 199,953 (394,257); Montreal, 300 (240).

Clearances during the twenty-eight weeks ended February 10 were substantially improved, totalling 80,304,108 bushels as against 50,303,952 in the corresponding period of the previous crop year. Imports into United States aggregated 4,809,031 bushels compared with 1,969,606. The clearances follow by ports: Montreal, 31,191,245 (22,543,544) bushels; Vancouver-New Westminster, 23,112,144 (6,695,556); Sorel, 9,414,308 (2,476,039); United States ports, 8,104,260 (10,475,977); Three Rivers, 6,022,221 (420,811); Saint John, 1,271,538 (6,234,652); Churchill, 916,913 (603,982); Victoria, 159,413 (nil); Fort William and Port Arthur, 112,066 (114,375); Prince Rupert, nil (619,061); Halifax, nil (119,955).

When Canada's Revenue was Smaller

UNDER the caption "Public Accounts of the Dominion," a copy of the old "Canada Year Book and Almanac for 1873," from which extracts were printed in a recent issue of the Review, gives the Dominion's receipts and expenditures for the fiscal year ending June 30, 1872. The total revenue was $20,300,133, of which Customs collections contributed $12,287,821 and Excise $4,738,830. Expenditures for the year were $18,964,664, the largest amount, viz., $5,165,304, going as interest on the public debt, and the second largest amount, viz., $908,733, for militia and defence. Pensions took another $52,611. Under the heading "Imports and Exports of the Dominion" the old Year Book has this to say:—

> Perhaps the most remarkable of the features of the Dominion is the immense increase of its trade since Confederation. This increase is altogether greater than the most sanguine anticipated, before that event took place. In 1866-67 the total trade amounted to $94,791,860; in 1871-72 it reached $194,070,190; showing that the volume of trade had more than doubled within the period.
>
> Mr. Bouchette, the Commissioner of Customs, in the report upon the Trade and Navigation of the Dominion for the fiscal year 1871, in his report to Hon. Mr. Tilley, Minister of Customs, makes the following statements:—
>
> "Goods entered for consumption $86,947,482, duties $11,843,655, exports $74,173,618.
>
> "Looking at the two great countries with which the great bulk of Canadian trade is carried on—Great Britain and the United States—we find that the value of goods entered for consumption from the former has increased from $38,595,433 in 1869-70 to $49,168,170 in 1870-71 or about 27 per cent, and that the amount entered for consumption from the latter during the same periods respectively was $24,728,166 (1869-70), and $29,022,387 (1870-71), or an increase of 17 per cent.
>
> "The proportion of the whole amount of duties collected in the Dominion during the fiscal year ending June 30, 1871, which each of the four following provinces contributed to the Customs revenue, stands as follows: Ontario, 28 per cent; Quebec, 50 per cent; Nova Scotia, 11 per cent; New Brunswick, 10 per cent."

HERE AND THERE

This winter view of the Peace Tower over the Houses of Parliament at Ottawa, was taken from an upper storey of the Connaught Building, in which the Department of National Revenue is situated. In the foreground is Major Hill Park and on the left is the East Block, in which are the Privy Council chamber and the office of the Prime Minister.

The *Editor* has been informed by C. A. Collins, Collector of Customs at Halifax, of a curious incident. An envelope addressed "Customs Office, Halifax, Saint Johns, Newfoundland, Canada," bearing the postmark of a town in Pennsylvania was received by the Collector. It contained a letter in which the writer stated that a lady was sailing from Liverpool for Halifax on January 13, but the writer was not able to give the name of the ship. The name of the arriving passenger, however, was given, and the writer asked that a letter which was enclosed should be delivered. Mr. Collins found that the lady passenger in question arrived at Halifax on the ss. *Montclare* on January 20, 1939, and she was located at the Halifax Y.W.C.A. and the letter delivered to her promptly.

In view of the vague address on the envelope and the fact that the person writing from Pennsylvania did not know the name of the ship on which the passenger would arrive, it appears that credit is due Mr. Collins and his staff in locating the passenger so promptly.

The sum of $89 in "Conscience Money" has been credited to an unknown taxpayer, by the Income Tax Division. The sum was received by the Reverend A. Lemenager, Moncton, N.B., from a person unknown to him, with the request that it be allocated to the Income Tax Division. The sum of money has been taken to account accordingly.

An old Ottawa Directory of 1877-78 found its way to the *Editor's* desk recently, containing in addition to local information the personnel of the various government departments. The Customs Department at headquarters sixty years ago included 24 officers. Hon. Isaac Burpee was Minister of Customs and James Johnson was Commissioner. The staff was made up as follows: J. E. Peachy, chief clerk; J. R. Audy, G. A. Mailleu, P. E. Shepherd, G. W. Grant, G. H. Fawcett, W. C. Baker, clerks.

Accountant's Branch—W. G. Parmelee, accountant and chief clerk; P. C. Ryan, T. Watters, clerks.

Statistical Branch—W. A. Bell, H. C. Hay, James Barry, C. F. Stevens, J. S. Fairweather, C. H. Harding, F. Bennett, A. C. Bleakney, C. E. McKiel, G. V. Ince, clerks.

Minister's Secretary—C. V. F. Bliss. Messengers—John Walls and J. Brewer.

The headquarters staff of the Department of Inland Revenue comprised 27 officers. Hon. Joseph Cauchon was Minister, A. Brunel, Commissioner, and E. Miall, junr., Assistant Commissioner.

The remaining personnel included the following: Accountant's Branch—P. M. Robins, accountant; F. R. E. Campeau, asst. accountant; J. E. Valin, clerk.

Statistical Branch—F. Measam, statistical clerk; W. L. Heron, R. Nettle, A. Graham, B. H. Teakles, Neil Stewart, James F. Shaw, C. E. Chubbuck, clerks.

Correspondence Branch—W. Himsworth, junr., W. Carter. Blank Forms—F. K. Blatch. Weights and Measures—W. J. Johnstone, John Brunel. Minister's Secretary—F. Gourdeau. Temporary Clerks—R. Devlin, A. Lusignan, C. R. Hall, G. Brunel. Messengers—John Fowler, George Fowler, R. Archambault.

CLOSING OF HISTORIC CUSTOMS OUTPORT

With the closing of the outport of Moose Factory at the mouth of Moose River on James Bay, on February 1, 1939, another historic Customs landmark disappears. This outport was successively under the survey of Sault Ste. Marie, Winnipeg, and North Bay, and the Customs officer was the Agent of the Hudson's Bay Company in charge at Moose Factory. From 1892 to 1901, when the outport was under the survey of Sault Ste. Marie,

This illustration shows historic Moose Factory, taken from the air. The photograph was furnished the Review by courtesy of *The Beaver* magazine of the Hudson's Bay Company.

the Company's agent, who acted as Sub-Collector, was W. K. Broughton. From 1901 to 1921 when Moose Factory was under the port of Winnipeg, the agents were as follows: G. McKenzie, A. Milne, W. E. Camsell, A. C. McNab, F. D. Wilson, W. C. Rackham.

On April 1, 1921, Moose Factory was transferred as an outport to the port of North Bay, with the following agents of the Hudson's Bay Company in charge: Geo. R. Ray, J. Innes-Wilson, V. W. West, J. W. Anderson, Matthew Cowan.

It may be interesting at this time to glance at the historic background of this old yet active Hudson's Bay post, one of the first established by Radisson and Groseillier, a year after the Hudson's Bay Company was formed in 1670. It was known for a time as the Hayes Island post, from the fact that it was situated on an island six miles above the open bay or mouth of Moose River. Its days were far from tranquil. Captured by the French in 1686 and named Fort St. Louis or Fort Bourbon, recaptured by the English in 1693, captured again by the French the same year, it was finally recaptured by the English in 1696. Shortly after this the fort was demolished, and the post was not occupied until 1730. Then the Hudson's Bay Company built a new fort half a mile from the ruins of the old, and this fort, to which was given the name of Moose Factory, has been in continuous operation ever since. A rival post was erected near Moose Factory in 1805 by the North West Company. This post, however, was soon abandoned.

Of late years instead of goods from England being sent direct to Moose Factory through Montreal as formerly, they have been shipped over an extension of the T. and N.O. railway to Moosonee—and the old historic outport closes down.

WINDSOR LED IN TOURIST ENTRIES

Forty-six per cent of the cars admitted into Canada under 60-day touring permit last year, and 60 per cent of those admitted for stays of 48 hours or less, entered through three Ontario ports, viz., Windsor, Fort Erie and Niagara Falls. The number of sixty-day touring permits issued at these and other of the more busy tourist points of entry, during the past year, was as follows: Windsor 242,512, Fort Erie 192,541, Niagara Falls 143,210, Sarnia 70,544, Lacolle, Que., 67,662, Phillipsburg, Que., 53,143, Pacific Highway, B.C., 48,571, Rock Island, Que., 32,110, St. Stephen, N.B., 22,347, Douglas, B.C., 19,543, Lansdowne, Ont., 19,193, Pigeon River, Ont., 16,556, Armstrong, Que., 16,271, Stanhope, Que., 15,608, Highwater, Que., 14,189, Emerson, Man., 12,808, Sault Ste. Marie, 12.792, Trout River, Que., 12,636.

The busiest points of entry for automobiles admitted for stays of 48 hours or less were: Fort Erie 729,423 cars, Niagara Falls 571.367, Windsor 568,366, St. Stephen, N.B., 409,362, Edmundston, N.B., 78,083, Rock Island, Que., 66,678, Milltown, N.B., 64,657.

The largest number of cars entered for periods between two and six months was admitted through Sarnia, totalling 273, the next largest number, 206, entering through Fort Erie.

The largest exodus for any one point was through Pacific Highway, where 92,884 Canadian cars reported outward under touring permit. The second busiest point was Niagara Falls where 89,722 'cars were cleared. Then followed: Fort Erie 65,681, Lacolle, Que., 59,854, Windsor 50,780, Huntingdon, B.C., 29,796, Boundary Bay, B.C., 28,575, Phillipsburg, Que.; 28,122, Sarnia 24,014, Trout River, Que., 21,498, Lansdowne, Ont., 20,813, Rock Island, Que., 20,307, Douglas, B.C., 20,102, Osoyoos, B.C., 15,607, Aldergrove, B.C., 15,473, Emerson, Man., 15,182.

EXPORTS OF BARLEY AND OATS

Canada's January 1939 export of barley amounted to 1,149,062 bushels of the value of $500,736 as compared with 1,018,596 at $696,421 in January, 1938. The total to the United Kingdom was 1,147,396 bushels. The amount of oats exported during the month was 854,265 bushels valued at $255,377 compared with 549,558 at $265,840 a year ago. The United Kingdom took 666,927 bushels.

CUSTOMS AND EXCISE BUSINESS AT WINNIPEG

The port of Winnipeg collected $8,192,699 in Customs-Excise revenue during the first ten months of this fiscal year, A. M. Kennedy, Collector, advised the Review. The largest revenue was received from domestic Excise taxes amounting to $3,115,982. Other receipts were as follows: import duties $2,903,707; import sales tax $887,908; import Excise taxes $471,943; Excise duties $804,900, sundry collections $8,259. The heaviest collections were taken in August, 1938, amounting to $967,911, and the second heaviest in September, amounting to $911,698.

Manifests for the ten months period totalled 29,775, a gain of 674 over the same months of the previous year. Customs entries numbered 64,737, increase 1,376, Excise tax entries 9,111, decrease 208, Excise duty entries 3,689, decrease 10.

Revenue collected at the Customs express branch, Winnipeg, from April 1, 1938, to January 31, 1939, amounted to $279,960, while entries numbered 8,569. Postal branch collections over the same period totalled $128,197, entries 7,130, while the number of parcels received was 94,617. A total of 7,478 bags, in 6,417, out 1,061, was handled during the ten months period at the postal parcels branch and Post Office.

A statement of business transacted at the Stevenson Airfield, Winnipeg, between April 1 and the following January 31, shows that 1,265 aeroplanes, carrying in all 4,875 passengers, were handled. Of this total 639 planes, carrying 2,331 passengers, reported inward, and 626 planes, carrying 2,544 passengers, reported outward.

Customs-Excise collections at Winnipeg for the month of January totalled $637,618, an increase of $366 compared with January last year when $637,252 was collected. Receipts in detail were as follows: Customs import duty $246,291, increase $12,030; import sales tax $75,078, increase $4,299; import Excise taxes $30,619, decrease $8,225; domestic Excise taxes $224,114, decrease $11,795; Excise duties $60,443, increase $3,887; sundry collections $1,074, increase $169.

DECISION OF THE TARIFF BOARD ON APPEAL UNDER PROVISIONS OF PART II of the TARIFF BOARD ACT

At the sitting on July 11, 1938. Appeal No. 101.

In the matter of the appeal by Vivian Engine Works Limited, Vancouver, B.C., from the ruling of this Department, dated June 9, 1938, holding that four Fairbanks-Morse diesel engines referred to in the ruling were not of a class or kind made in Canada and refusing to differentiate between diesel engines for propulsion of ships or vessels and diesel engines for other purposes on waterborne craft or on land and holding that the broad class embracing both types would be taken as the basis in considering the matter.

Ruling on November 2, 1938:—"Appeal Dismissed."

Re FRUITS AND VEGETABLES

The Minister of National Revenue has directed that the application of the value fixed for Cabbage imported into Canada as per Fruit and Vegetable Bulletin No. 4 (1938) be suspended in respect of importation into the provinces of Nova Scotia, New Brunswick and Prince Edward Island, effective on entries on and after the 23rd February, 1939.

The Minister has directed that the application of the value fixed for Beets imported into Canada as per Fruit and Vegetable Bulletin No. 8 (1938) be suspended in respect of importation into the provinces of Nova Scotia, New Brunswick and Prince Edward Island, effective on entries on and after the 23rd February, 1939.

The Minister has directed that the application of the value fixed for Carrots imported into Canada as per Fruit and Vegetable Bulletin No. 10 (1938) be suspended in respect of importation into the provinces of Nova Scotia, New Brunswick and Prince Edward Island, effective on entries on and after the 23rd February, 1939.

NEWS AND COMMENT

This illustration shows the new Federal Building at Regina, Saskatchewan. The Customs and Excise offices are situated on the ground floor, and offer commodious and improved facilities for the general public.

Halifax: According to the monthly shipping report the port of Halifax handled 195,225 tons of cargo during the month of January, 1939. This was an increase of 5,038 tons compared with January, 1938, when 190,187 tons were handled. Inward cargo tonnage totalled 96,293, decrease 13,371, outward tonnage 98,932, increase 18,409. The number of vessels inward was 246, decrease 13, net registered tonnage 457,218, decrease 47,764; outward 247, increase 7, net registered tonnage 489,174, decrease 9,306. Passengers landed during January numbered 1,030 compared with 1,031 landed during January last year, while passengers embarked numbered 622 compared with 734.

Vancouver, B.C.: Actual business of the port of Vancouver has been better than anticipated early last year, according to port authorities. For the entire year of 1937, 959 deep sea ships entered the port; in 1938 the total was 980. The number of foreign coastwise vessels arriving was 1,700, and the number of local coastwise 19,700. The following exports show considerable improvement over exports for 1937—asbestos, fibre, concentrates, grain, hides, hogs, fuel, miscellaneous general cargo, potatoes, fish oil, etc.

The movement of lumber and logs through the port as compared with 1937 shows a slight decrease, although the movement of poles, piles and plywood, will show an increase. The grain movement has been particularly good as compared with the last crop year.

Ottawa: The fourth annual supper dance of the Department of National Revenue, organized by the Connaught Social Club, was held on February 16 in the Chateau Laurier, and was attended by about 150 officers and friends. Since its inception, this annual event has always proved popular. Guests were received by the Minister and Mrs. Ilsley, Mr. and Mrs. Scully, Mr. and Mrs. Sim and by the President of the Club, Mr. J. A. V. Hooper and Mrs. Hooper.

The Executive of the Connaught Social Club comprises the President, J. A. V. Hooper, Vice-President, H. Rheaume, Treasurer, R. Lavallee, and Secretary, Miss M. Richer. The assisting Committee included W. Allen, G. A. Reid, J. A. Valois, M. Hughes, Miss M. Black and M. S. Malloy.

Montreal: One hundred and ninety-two aeroplanes, inward 95, outward 97, were cleared through the Customs Air Harbour, St. Hubert, Quebec, during the month of January last, and five hundred and six passengers and 663 pieces of baggage were carried. Compared with January, 1938, these totals represent increases of 52 in the number of planes, 165 in the number of passengers and of 239 in the pieces of baggage carried. The January monthly statement in detail was as follows: aeroplanes inward 95, increase 27, outward 97, increase 25; passengers inward 236, increase 86, outward 270, increase 79; pieces of baggage inward 311, increase 149, outward 352, increase 90; express parcels inward 45, increase 16, outward 16, increase 6; bags of mail inward 344, decrease 65, weight 3,717 pounds, decrease 2,760, outward 240, decrease 4, weight 1,714 pounds, decrease 1,015.

The value of importations during January was $1,428 as against $1,327 imported during

January last year. Seventeen flights inward and 16 outward were cancelled owing to weather conditions. This compares with 26 inward flights and 12 outward cancelled during January, 1938.

Niagara Falls, Ont.: Automobile and passenger traffic through the port of Niagara Falls during January this year was heavier than a year ago. This was due to the substantial increase in the Canadian travel crossing the border. The total number of automobiles handled was 109,201, increase 7,769, while passengers numbered 415,356, increase 1,218. The increase in Canadian cars was 7,769, while the decrease in United States cars was 2,721. Traffic totals in detail for January, showing comparison with the same month last year, were: United States cars inward 31,676, increase 615, outward 28,514, decrease 3,336; Canadian cars inward 24,819, increase 6,004, outward 24,192, increase 4,486; other vehicles inward 1,901, decrease 349, outward 1,902, decrease 391; passengers inward 210,552, increase 3,336, outward 204,804, decrease 2,118.

Sixty-day touring permits issued during January numbered 1,655, a decrease of 796. Travellers vehicle permits totalled 128, decrease 55, while touring permits issued for Canadian cars outward totalled 3,534, a decrease of 3,268. United States cars entered for stays of 48 hours or less numbered 29,981. This was an increase of 1,440.

Montreal: While the number of parcels handled during the month of January at both the postal and express branches at Montreal increased compared with January, 1938, the amount of revenue collected dropped. At the Customs postal branch 23,236 parcels were received, an increase of 291, and 22,775 parcels were cleared, an increase of 256. Entries numbered 1,732, decrease 184, while revenue collected totalled $56,161, a drop of $10,483. Packages received at the Customs express branch numbered 14,841, increase 282, while entries totalled 2,658, increase 220. Collections for the month amounted to $174,020, a decrease of $9,617.

Toronto: Business at the Customs express branch, Toronto, during the month of January was heavier this year than last. Collections were up $2,048 to a total of $155,905 while the number of packages received increased by 2,826 to a total of 18,816. Entries numbered 3,939, an increase of 641. At the postal branch collections during January amounted to $56,179, a drop of $4,752. Packages received totalled 36,087, increase 3,657, packages delivered 23,948, decrease 5,335, entries 2,925, increase 281.

Eleven aeroplanes, inward and outward, were cleared through the Customs air harbour during January. Of these 6 were United States planes and 5 were Canadian. Passengers numbered 6. During January, 1938, the number of planes handled was 15, passengers carried 3.

EXCISE DUTY COLLECTIONS

Comparative statement of Excise duty collections, in Canada, during the months of January, 1938, and January, 1939:—

January, 1939, spirits potable, $408,849; January, 1938, $394,567. January, 1939, spirits, non potable, $63,126; January, 1938, $64,402. January, 1939, validation fee, $18,192; January, 1938, $48,865. January, 1939, malt, $553.932; January, 1938, $510.523. January, 1939, beer, $9,446; January, 1938, $17,557. January, 1939, malt syrup, $7,944; January, 1938, $5.542. January, 1939, cigars, $23,250; January, 1938, $26,214. January, 1939, cigarettes, $2,030,858; January. 1938, $1,785,129. January, 1939, manufactured tobacco, $380,512; January, 1938. $340,471. January. 1939, licences, $160; January, 1938, $78. January, 1939, total, $3,496,273; January, 1938, $3,193,354.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of January, 1938, and January, 1939:—

January, 1939. tobacco, cut, 1,608,825 pounds; January. 1938, 1,421,639 pounds. January, 1939, tobacco, plug, 224,532 pounds; January, 1938, 223,858 pounds. January, 1939. snuff, 66,425 pounds; January, 1938, 57,088 pounds. January, 1939, cigarettes. number 507,688,310; January, 1938, 446,259,465. January, 1939, cigars, number 7,635,810; January, 1938, 8,505,220. January, 1939, foreign leaf tobacco, 297,118 pounds; January, 1938, 350,220 pounds.

TRADE WITH MEXICO

Canada's trade with Mexico in 1938 aggregated $2,925,189 compared with $4,053,279 in 1937. Domestic exports recorded considerable decline, totalling $2,339,583 compared with $3,419,192, while imports were $576,393 against $623,806.

QUESTION BOX AND LETTER BAG

Recording Refund Claims

S. M. Sobel, of the Excise Tax Audit Branch, Toronto, writes:—

I read with interest the suggestion presented by W. J. Hampton, Customs and Excise Cashier at Chatham, Ontario, in the matter of recording refund claims, etc., on port invoices. The Excise Tax Audit Office, Refunds branch, Toronto, has instituted a procedure in this regard which has proven effective.

Where, formerly, the face of the import entry or invoice was covered with rubber stampings in every available space to the extent of overlapping important information, we have mimeographed a sheet with space for all the notations necessary in connection with refunds.

Across the top of the sheet, which is 8 inches by 10 inches and used horizontally, are the headings: (1) Name of Importer; (2) Date of Importation; (3) Entry Number. Below these are the general headings: (1) Refunds; (2) Amounts Refunded. Then, heading columns each, the captions: (1) Refund Claim Port Number; (2) Duty; (3) Sales Tax; (4) Excise Tax; (5) Total.

This mimeographed sheet is attached to the import entry and tells at a glance what refunds of duties or taxes have been made. These sheets are obtained in boxes of 500.

We have found this procedure satisfactory for sales tax refunds, customs duties, refunds, and drawbacks.

A Suggestion re Invoices

S. Carberry, Superintendent, Customs Express Branch, Winnipeg, writes:—

At the foot of sale invoices (M-A, and M-B) certain information is called for in regard to prepaid freight. If the freight is "prepaid and charged" all the required information is given, but where "prepaid and not charged" or is "allowed to be deducted on settlement" we require to know whether or not similar allowances are made in the home market. If this further information is furnished on the invoice, the necessity or otherwise of collecting special duty should be evident.

The suggested addition is as follows: "If not charged, state whether or not similar freight allowance is made in the home market."

JUST AMONG OURSELVES

FEBRUARY-MARCH

ADDITIONS

Nova Scotia

Sydney (Glace Bay): L. A. Willett, Customs Excise Examiner, Grade 1 Outport.

Quebec

Montreal: A. R. Richard, Office Boy; L. G. M Roy, Clerk, Grade 1.

Ontario

Lansdowne: J. A. Conley, Customs Excise Examiner.

Toronto: Daniel Drutz, Clerk, Grade 2

British Columbia

Vancouver: J. T. Mitchell, Office Boy.

Administrative

R. E. Leichnitz, Stenographer, Grade 1; B. P. H. Smith, Stenographer, Grade 1.

DEDUCTIONS

Nova Scotia

Halifax: Albert Widdick, Customs Truckman (Retired).

Quebec

Montreal: A. J. Ellison, Clerk, Grade 1 (Re-assigned to another Department); J. J. P. E. Hogue, Office Boy (Resigned); John Sullivan, Customs Truckman (Retired); M. I. Zuckerman, Office Boy (Rejected).

Ontario

West Toronto: W. J. O'Grady, Customs Excise Clerk (Rejected).

Sudbury: W. G. Denison, Customs Excise Clerk (Retired).

British Columbia

Nelson: A. S. Aitken, Customs Excise Examiner (Services terminated).

Administrative

Mrs. W. O. Sinclair, Stenographer, Grade 3 (Resigned).

PROMOTIONS

New Brunswick

Chatham: W. B. Snowball, from Customs Excise Examiner to Collector of Customs and Excise, Grade 1 Port (Registrar of Shipping).

Manitoba

Winnipeg: J. L. Stevens, from Computing Clerk to Senior Customs Excise Clerk.

British Columbia

Vancouver: Vincent Bromley, from Express and Postal Computing Clerk to Computing Clerk; S. J. Lea, from Express and Postal Computing Clerk to Computing Clerk.

Administrative

H. S. Boyce, from Clerk, Grade 2, to Clerk, Grade 3; F. N. McKay, from Clerk, Grade 3, to Clerk, Grade 4.

Customs Inspection

Ottawa: Gordon Graham, from Inspector of Customs and Excise, to Assistant Chief Inspector of Customs and Excise.

Excise Inspection

Ottawa: M. Macaulay, from Stenographer, Grade 2, to Stenographer, Grade 3.

PROMOTIONS AND TRANSFERS

Nova Scotia

J. E. Comeau, from Sub-Collector of Customs and Excise (Limited Service Outport) Weymouth (Meteghan River), N.S., to Collector of Customs and Excise (Limited Service Port) (Registrar of Shipping), Weymouth, N.S.

B. N. Messinger, from Sub-Collector of Customs and Excise (Limited Service Outport), Annapolis Royal (Bridgetown), N.S., to Customs Excise Clerk (Relieving), Halifax, N.S.

TRANSFERS

Ontario

G. S. Murray, from Customs Excise Clerk, Windsor, to Customs Excise Examiner, Sarnia, Ont., M. B. Boyd, from Customs Excise Examiner, Prescott, to Customs Excise Examiner, Lansdowne, Ont.; F. E. Bradley, from Customs Excise Clerk, Prescott, to Customs Excise Examiner, Lansdowne, Ont.

British Columbia

W. M. Young, from Collector of Customs and Excise, Grade 2 Port, Coutts, Alta., to Collector of Customs and Excise, Grade 2 Port, Nelson, B.C.

Investigation—Drawbacks

C. A. Selby, from Customs Excise Examiner, Windsor, Ont., to Customs Excise Clerk, Investigation—Drawbacks, Windsor, Ont.

Undervaluation

W. A. Jacques, from Special Customs Excise Officer, Grade 3, Toronto, to Principal Clerk, Ottawa.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the months of April to February inclusive, of the fiscal years 1937-38 and 1938-39—(Decrease marked*).

Districts	1937-38	1938-39	Increase or Decrease	Districts	1937-38	1938-39	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	949,195 00	482,324 93	*466,870 07				
Halifax	1,539,916 99	2,263,075 04	723,158 05	Fort William	346,819 85	486,511 82	139,691 97
Saint John	1,077,163 56	1,552,030 06	474,866 50	Winnipeg	2,836,540 27	3,739,717 23	903,176 96
Quebec	1,132,053 30	1,601,257 01	469,203 71	Regina	308,523 86	311,062 14	2,538 28
Montreal	31,334,227 94	35,516,581 96	4,182,354 02	Saskatoon	202,325 05	170,744 20	*31,580 85
Ottawa	7,804,941 02	8,732,785 80	927,844 78	Calgary	1,354,701 31	1,632,009 21	277,307 90
Kingston	266,742 63	274,146 97	7,404 34	Edmonton	464,335 21	557,139 99	92,804 78
Belleville	602,290 78	596,334 35	*5,956 43	Vancouver	8,572,509 39	10,731,766 64	2,159,257 25
Toronto	39,538,587 31	47,230,907 31	7,692,320 00	Yukon	26,378 68	45,241 26	18,862 58
Hamilton	7,591,921 16	9,312,339 24	1,720,418 08				
London	10,594,601 28	12,023,196 18	1,428,594 90	Total	116,543,774 59	137,259,171 34	20,715,396 75

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF FEBRUARY, 1938 AND 1939

—	1938	1939	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	6,766,483 79	5,866,516 55		
Less Refunds and Drawbacks	981,306 91	639,642 41		
Net	5,785,176 88	5,226,874 14		558,302 74
EXCISE TAXES	12,860,763 41	11,581,647 97		
Less Refunds and Drawbacks	352,453 82	317,736 41		
Net	12,508,309 59	11,263,911 56		1,244,398 03
EXCISE DUTIES	3,354,885 80	3,270,471 12		
Less Refunds and Drawbacks	37,289 02	40,996 55		
Net	3,317,596 78	3,229,474 57		88,122 21
SUNDRY COLLECTIONS	46,587 91	67,710 37		
Less Refunds	1 55	19 25		
Net	46,586 36	67,691 12	21,104 76	
Net Totals	21,657,669 61	19,787,951 39	21,104 76	1,890,822 98
Net Decrease				1,869,718 22

TOTALS FOR ELEVEN MONTHS

—	1937-38	1938-39	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	94,075,549 97	81,038,129 86		
Less Refunds and Drawbacks	8,907,407 47	9,590,991 15		
Net	85,168,142 50	71,447,138 71		13,721,003 79
EXCISE TAXES	166,419,379 57	148,960,993 60		
Less Refunds and Drawbacks	3,400,362 99	3,435,499 87		
Net	163,019,016 58	145,525,493 73		17,493,522 85
EXCISE DUTIES	48,716,144 20	48,039,937 42		
Less Refunds and Drawbacks	440,314 22	441,434 30		
Net	48,275,829 98	47,598,503 12		677,326 86
SUNDRY COLLECTIONS	727,667 38	662,054 02		
Less Refunds	491 28	272 34		
Net	727,176 10	661,781 68		65,394 42
Net Totals	297,190,165 16	265,232,917 24		31,957,247 92
Net Decrease				31,957,247 92

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF FEBRUARY, 1938 AND FEBRUARY, 1939

—	February 1938	February 1939	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	3,348,176 81	3,337,313 60		10,863 21

TOTALS FOR ELEVEN MONTHS

—	1937-38	1938-39	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	116,543,774 59	137,259,171 34	20,715,396 75	

COMPARATIVE STATEMENT PREPARED FROM CUSTOMS STATISTICS OF CANADIAN EXPORT TRADE DURING THE MONTH OF FEBRUARY, AND THE ELEVEN MONTHS ENDED FEBRUARY, 1938 AND 1939

—	February, 1938		February, 1939	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	...	60,155,402	...	61,727,338
Total Exports (Foreign Produce)	...	825,801	...	671,278
Principal Items of Exports—				
Wheat Bush.	2,838,804	3,689,813	5,746,333	3,531,726
Wheat flour Brls.	272,488	1,566,582	290,766	886,944
Fish Cwt.	277,965	1,780,855	280,962	2,080,671
Furs $	...	2,071,106	...	1,774,870
Meats Cwt.	183,391	2,901,109	148,569	2,466,397
Cheese Cwt.	4,200	71,465	8,945	132,718
Planks and boards M ft.	117,734	2,300,059	124,056	2,530,755
Wood pulp Cwt.	881,021	2,390,320	728,924	1,781,886
Newsprint Cwt.	2,794,689	5,964,499	3,048,730	6,533,514
Automobiles and parts $	...	3,020,928	...	2,448,520
Copper, partially manufactured Cwt.	329,891	3,075,375	397,638	3,796,196
Nickel, unmanufactured $	...	5,475,011	...	4,551,196

—	Eleven months ended February, 1938		Eleven months ended February, 1939	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	...	996,009,201	...	850,812,863
Total Exports (Foreign Produce)	...	13,699,943	...	41,757,839
Principal Items of Exports—				
Wheat Bush.	86,141,474	111,821,286	114,283,358	80,507,346
Wheat flour Brls.	3,603,153	21,450,582	3,712,191	14,667,612
Fish Cwt.	3,296,137	25,107,204	2,989,770	24,389,806
Furs $	...	13,415,577	...	12,876,837
Meats Cwt.	2,499,673	38,096,822	2,013,449	32,035,616
Cheese Cwt.	870,892	12,792,455	815,799	11,914,887
Planks and boards M ft.	1,658,394	40,532,981	1,573,375	33,749,701
Wood pulp Cwt.	14,729,347	37,060,727	10,107,032	24,300,809
Newsprint Cwt.	59,741,216	111,322,213	45,154,864	97,972,150
Automobiles and parts $	...	24,988,336	...	22,430,698
Copper, partially manufactured Cwt.	4,150,525	51,301,741	5,095,500	47,668,693
Nickel, unmanufactured $	...	55,740,101	...	44,697,758

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April, 1939

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Department of National Revenue

Minister of National Revenue
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The Harvest of the Maple

ALTHOUGH winter may linger unduly in the lap of spring the sap is running again. During the past few weeks thousands of farmers in Eastern Canada, the majority in the province of Quebec, have tapped millions of maple trees for the annual harvest of maple syrup and maple sugar. The sap in the maple trees begins to run usually about the middle of March and continues until early in April. This year the prospects are good for an encouraging yield of high quality. It is expected that not more than about 20,000,000 trees will be tapped in 1939, due to the damage caused by the storms which swept through the Eastern States and a considerable part of Eastern Canada last September. Usually about 24,000,000 trees are tapped in the provinces of Quebec, Ontario, New Brunswick and Nova Scotia, although there are, it is estimated, approximately 70,000,000 trees capable of production.

In 1938 the total production of maple syrup in Canada was 2,955,300 gallons, valued at $3,479,440, and the total output of maple sugar was 3,455,900 pounds with a value of $370,500, making an aggregate value for maple products last year of $3,849,900, the highest for several years. The province of Quebec accounted for about 90 per cent of all the maple syrup produced in Canada in 1938 and for nearly 80 per cent of the total output of maple sugar.

Income Tax Division Regulations

THE following regulations, dated March 13, 1939, were issued by C. F. Elliott, K.C., Commissioner of Income Tax:—

Regulations re The Maintenance of Complete Books and Records in Canada by Companies Situated Abroad but Carrying on Business Within Canada.

Whereas certain companies carry on business in Canada and fail to maintain in Canada adequate records and books of account reflecting the business affairs carried on in Canada.

This therefore will give notice that by Regulation promulgated in accordance with the provisions of Section 75 of the Income War Tax Act, wherein such regulations deemed necessary may be made for carrying this Act into effect, and having regard to Section 46 of the said Act, companies carrying on business in Canada and not maintaining therein adequate books of account shall, following notice by Registered Mail, be required to maintain adequate books and accounts for Income Tax purposes in Canada in respect of the income of the calendar year 1939, or fiscal periods ending in the said year after the 1st July, 1939, and for all periods thereafter.

Failure to keep such books and accounts after notice may result in assessment without reference to the evidence of contents of books that may be located abroad pertaining to Canadian business carried on in Canada.

The Delegation of Authority to the Commissioner of Income Tax will be found in the *Canada Gazette* of the 7th December, 1935, p. 1483.

Income Tax and Those Who Pay it

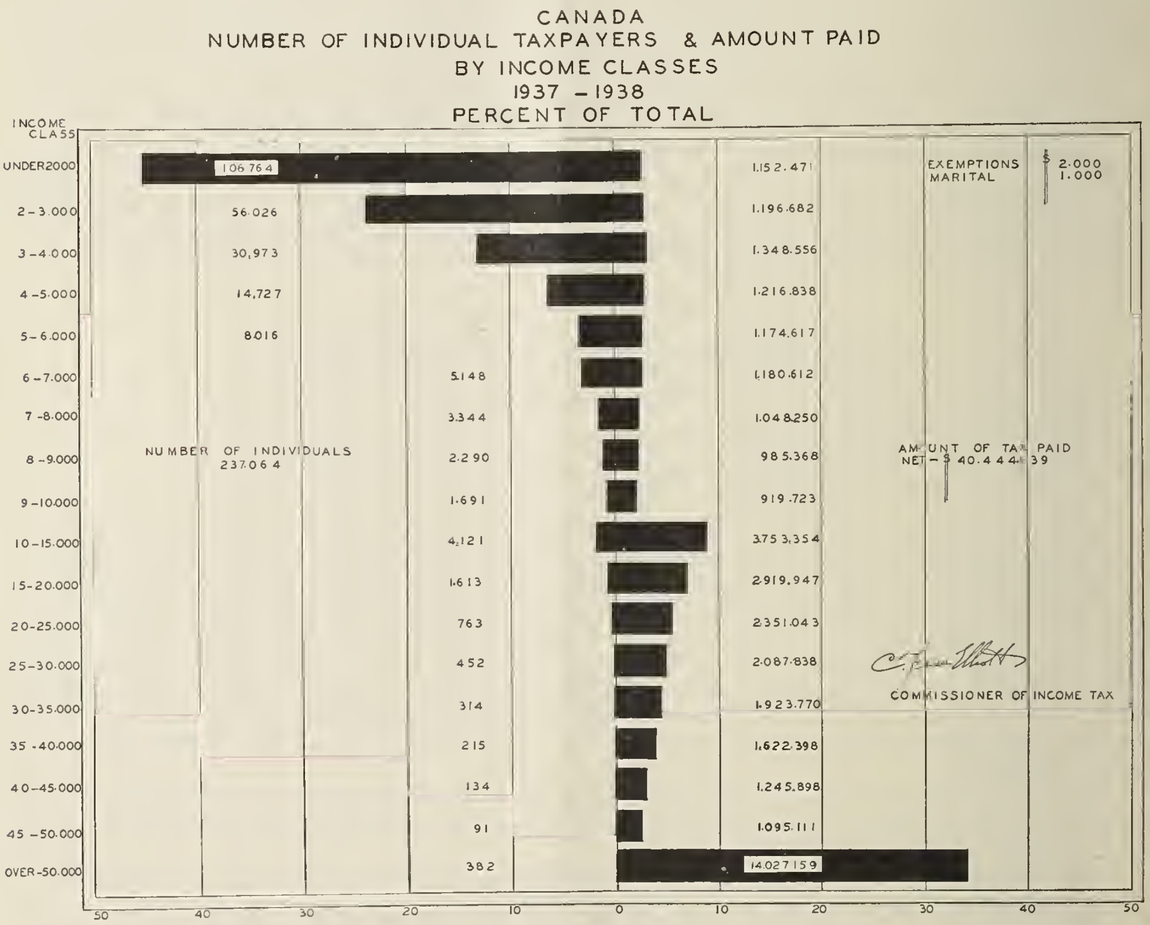
THE accompanying chart shows the various individual income classes of the residents of Canada from whom income tax is collected. It is compiled on the tax collected during the fiscal year ending 31st March, 1938, and relates in the main to income received by the taxpayer in calendar year 1936.

It is to be observed that the chart indicates the income and classes from under $2,000 progressively to over $50,000, the number of taxpayers in and the amount paid by each class, while by reference to the vertical columns the percentage number of taxpayers in each class to the whole, also the percentage of payments by the same class to the total payments, may be obtained.

The total number of individual taxpayers in the year referred to was 237,064 and the net total paid by them $40,444,836.61. Thus it will be seen that the income class under $2,000 numbering 106,764, representing 45·04 per cent of the total taxpayers, contributed $1,152,470.55, which is apparently 2·79 per cent of the total amount paid by individuals.

On the other hand, at the foot of the chart it will be seen that there were 382 taxpayers (or 16 per cent of the total) with incomes over $50,000 who contributed $14,027,158.76 (an average of $36,720.31 each) or 33·94 per cent of the total payments.

Similar information is available covering the other classes by reference to the chart.



History of Excise Examinations

(The *Editor* is indebted to A. C. McFee, Dominion Inspector of Excise, for this interesting article.)

THE earliest record of Excise examinations possessed by the Department is that of a Promotion Excise examination in October and November 1866, held at Ottawa and Toronto, results of which classified successful candidates as first, second and third class Excise officers.

These examinations were prepared by an Excise Board of Examiners, from the Inland Revenue Act and Departmental Regulations governing the survey of Excise establishments, together with the practical, technical, manufacture and production of all excisable commodities; arithmetic, mensuration, computations of commodities in bulk, gauging and book-keeping. They were held periodically, generally every year, but at times as often as three times in one year. There is, however, no record of such examination from the year 1869 until 1873.

The examination at that time (1866) consisted of 12 papers, with a maximum obtainable of 1,500 marks detailed as follows:—

Book-keeping 225, Inland Revenue Law 150, Arithmetic 200, Mensuration of Superfices 175, Cask Gauging 125, Malt Gauging 100, Computations of Commodities in Bulk 175, Use of Hydrometer 70, Process of Malting 70, Process of Distillation 70, Process of Manufacturing Tobacco 70, Refining and Testing Petroleum 70, Total 1,500.

Candidates obtaining 1,200 marks (80%) or more were graded as first class Excise officers, while those securing fewer than 1,200 and 900 (60%) or more classified as second class Excise officers, with candidates failing to get the 900 marks remaining as third class Excise officers.

The candidate successful in qualifying for either of these grades was automatically entitled to the minimum salary of the class to which he had risen, which salary was increased by annual increments to the maximum of that grade.

The Special Class Excisemen's examination was originated in 1875 by Thomas Worthington, who was brought from England as Commissioner of Inland Revenue to re-organize and administer the Excise Branch of the Inland Revenue department of that day.

Only candidates who had attained the classification of first class Excise officers were eligible to present themselves for the Special Class examination.

In the year 1875 the subject "Use of the Slide Rule" was substituted for "Cash Gauging" in the promotion examination; the former being discarded in 1880 with a new subject of "Vinegar Testing" substituted therefor and for a thirteenth paper "Test in Addition—vertical and horizontal" added. In the year 1881 the promotion examinations were reduced to 9 papers and in 1883 again increased to 13 by the addition of "Bonded Factories" and "Stamping and Marking," subjects, which remained until the year 1916.

In this year a new departure was effected by the then Assistant Deputy Minister, the late George W. Taylor, when the Excise promotion examination was abandoned. The grades of first, second and third class Excise officers were dropped and new grades of Grade 3, Grade 2 and Grade 1 Special Excisemen were established, qualifications for which were only obtained by successful results of the Special Class Excisemen's examination.

This examination consisted of—and is in effect to-day—7 papers; viz., Malting and Supervision of Malt Houses—175 marks (2·5 hours), Distillation and Supervision of Distilleries—250 marks (4 hours), Bonded Factories and Supervision thereof—175 marks (3 hours), Tobacco and Cigar Manufacturers and Supervision thereof—200 marks (4 hours), Mensuration and Computation of Superfices and Commodities in Bulk—250 marks (5 hours), Specific Gravity and use of Hydrometers, Sacchrometers and instruments for testing purposes—125 marks (2½ hours) and Book-keeping as applied to licensed Distillers or Tobacco Manufacturers (optional)—325 marks (5 hours), with the maximum of 1,500 marks.

Candidates successful in obtaining 1,200 (80%) or more are entitled to Grades 3 or 2 when vacancies in the service present themselves, and candidates receiving fewer than 1,200, but being marked with 1,050 (70%) or more are eligible for Grade 1 Special Exciseman.

It requires months of arduous study on the part of the officer concerned, with long terms of practical experience to qualify for any of the above grades, and those successful in obtaining but 50% undoubtedly demonstrate careful preparation, study and close attention to their practical duties. The mathematical paper for instance of five hours is equal to, or more difficult than, first year honour university work and some of the problems have in the past "stumped" university mathematical professors. Probably there are no more difficult or severe examinations throughout the entire service and an officer who has been successful in obtaining 80 per cent or over in this test is without doubt an exceptionally well qualified officer suitable to fill most of the senior positions.

From the records in the Department fifty-five examinations have been held for Excise promotion since 1867, and eighteen Special Class examinations since the first one in 1875 above referred to until and including the one just completed in January last. The poorest showings ever made were in the years 1881 and 1884 when in the former year thirty-eight candidates presented themselves and not one was successful in obtaining a first class grade and in 1884 but two were successful from a class of forty.

The highest marks ever obtained by a candidate at a Special Class Examination were 1,500 (100%), in 1876, made by the late W. J. Gerald, who retired on superannuation as Deputy Minister in 1912 (the first Deputy who was not a former officer of the British Inland Revenue service), and 1,491 marks (99·4%) in a promotion examination of the same year by the late John Morrow, who was respectively Collector of Inland Revenue and Inspector of Bonded Factories and District Inspector at Toronto until he retired on superannuation in 1900.

Departmental Rulings

THE "Dunn" Shovel Mixer and Hoist, per illustration, manufactured by the Concrete Equipment Company, Holland, Mich., for use in the manufacture of blocks, bricks or building tile, at the present time is held to be of a class or kind not made in Canada and is admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Motor—Item 445g.

The "Dutchess" Combination Bun Divider and Bun Roller, power operated, and the "Dutchess" Roll Dividers, hand operated, manufactured by the Dutchess Tool Company, Beacon, N.Y., and designed for dividing dough into 36 small pieces, at the present time are held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Motors—Item 445g.

The New Model Champion Silent Chain Drive Automatic Dough Brake, Junior Model, motor operated, manufactured by the Champion Machinery Co., Joliet, Ill., and designed for use by bakers, at the present time is held to be of a class or kind made in Canada and is rated at 25 per cent ad valorem, Item 427, under the Canada-United States Trade Agreement.

The Pako Dryer, the Pako Electrogloss Dryer and the Pako Economy Dryer for photostats in all kinds of prints, per illustrations, manufactured by the Pako Corporation, Minneapolis, Minn., gas or electrically operated, at the present time are held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Motors—Item 445g.

The Model 3308 Lincoln Twin Cylinder Airline Lubriguns, Cabinet Type, manufactured by the Lincoln Engineering Company, St. Louis, Mo., equipped with an air motor and centrifugal pump for pumping grease under high pressure to grease guns and thence to the automobile, at the present time are held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement.

The "Universal" Electric Strainer, per illustration, for straining paints, enamels and other liquids, manufactured by the Springfield Facing Co., Springfield, Mass., at the present time is held to be of a class or kind made in Canada and is rated at 25 per cent ad valorem, Item 427, under the Canada-United States Trade Agreement.

" Foundation " garments, such as corsets, corselettes, girdles and brassieres, are held to come within the general category of wearing apparel rather than as clothing, n.o.p., or garments, n.o.p.

Such articles, when made from woven fabrics, or when tailored from knitted fabrics, are dutiable as wearing apparel under tariff items 548, 567 and 567a; and when merely lengths of fabric knitted in circular form with edges hemmed or hemstitched, with or without suspenders or supporters attached thereto, are rated as knitted goods, n.o.p., under tariff 568.

Vide National Revenue Review rulings of September 1933 *re* tailored garments and December 1938 *re* knitted garments.

"Made in Canada" Rulings

BY departmental ruling " Lactic Acid, 44 per cent Dark Grade " has been transferred from the category of " a class or kind *not made* in Canada " to that of " a class or kind *made* in Canada," and in accordance with the Government's undertaking to give " adequate notice" to parties concerned, the ruling referred to is to be effective three weeks from the date hereof, March 3, 1939.

Twenty-four K.W. Direct Current Generators, for generating electric current for floodlights at air fields, have been transferred from the category of "a class or kind *not made* in Canada" to that of " a class or kind *made* in Canada," and in accordance with the Government's undertaking to give " adequate notice " to parties concerned, the ruling referred to is to be effective three weeks from the date hereof, March 6, 1939.

Bulldozers, Trailbuilders and Snowploughs for mounting on tractors have been transferred from the category of " a class or kind *not made* in Canada " to that of " a class or kind *made* in Canada," and in accordance with the Government's undertaking to give " adequate notice " to parties concerned, the ruling referred to is to be effective three weeks from the date hereof, March 9, 1939.

Brought in Duty Free

RETURNING Canadians brought into Canada $8,229,371 worth of goods, duty free under the one hundred dollars exemption clause provided in the Customs Tariff, during the eleven months period from April 1, 1938, to February 28, 1939. Compared with the same months of the previous fiscal year this was an increase of $1,659,483. The amount brought in from the United States alone was $7,563,032, an increase of $1,777,062, the remainder $666,339 coming from all other countries. Clothing was the largest item on the list, $3,807,278 worth being brought in from all countries, of which amount $3,493,595 came from the United States. Second on the list was furniture and household appliances valued at $955,276, of which $917,297 was from across the border. Then followed boots and shoes totalling $795,934, with $774,106 from across the line, radios $664,270, with the States supplying $662,430. Two other items listed were automobile tires and tubes totalling $128,816, with $128,749 purchased in the United States, and automobile accessories totalling $110,485, with $110,346 from the States. Miscellaneous commodities brought in were valued at $1,767,312, of which amount $1,476,509 was from the United States.

During the month of February exempted travellers' baggage brought home by Canadians amounted in value to $303,116 as against $266,232 brought in during the same month last year, an increase of $36,884. Of these totals goods from the United States were valued at $286,181 and $248,205 respectively. Totals in detail for February, showing values brought in from all countries, with totals from the United States in brackets, were: clothing $139,424 ($131,449), furniture and household appliances $38,217 ($35,553), radios $31,439 ($31,309), boots and shoes $25,466 ($24,836), automobile tires and tubes $2,645 ($2,645), automobile accessories $2,598 ($2,580), miscellaneous commodities $63,327 ($57,809).

Coming and Going

AUTOMOBILE tourist travel entering this country is naturally lighter during February than most months of the year, yet in February last 141,996 United States cars crossed into Canada, according to figures furnished the Department from ports, outports and preventive stations. Last year's total for the same month was 162,273, a difference of 20,277. Cars entered under 60-day touring permits numbered 18,611, under travellers vehicle permits 2,653, for periods of six months 1, for short stays of 48 hours or less 120,731.

The province of Ontario entered 10,891 cars under 60-day touring permits during February, Quebec 3,482, British Columbia 3,376, New Brunswick 684, Manitoba 106, Alberta 52, Saskatchewan 15, Nova Scotia 5. Ontario also entered the largest number of cars for stays of 48 hours or less, totalling 70,707, with New Brunswick in second place with 35,988, while Quebec issued the largest number of travellers vehicle permits, viz., 1,028.

The port of Fort Erie issued 4,369 sixty-day touring permits in February, the largest number issued at any point in Canada, Windsor in second place issued 3,969 permits, Pacific Highway 1,604, Niagara Falls 1,426, Phillipsburg, Que., 1,009, Lacolle, Que., 872, Sarnia, Ont., 624, Douglas, B.C., 592.

Almost ninety per cent of the cars entered under sixty-day touring permit came from five border states, i.e., New York State was represented by 6,294 cars, Michigan, by 4,404, Washington by 2,988, Vermont by 2,032, Maine by 698. Even the southern states sent a quota of tourists under 60-day permits: 17 cars came north from sunny Florida, 2 from Alabama, 22 from Georgia, 5 from Louisiana, 5 from Mississippi, 45 from Texas. Every state in the Union was represented.

A total of 5,220 cars entered Ontario under 60-day touring permits during February from New York state alone, and 4,394 from the State of Michigan. Quebec entered 2,024 cars from Vermont under touring permit and 1,062 from New York. New Brunswick entered the largest number from Maine, totalling 634, while British Columbia entered the largest number from the State of Washington, totalling 2,972.

Fourteen automobiles entered Canada under 60-day touring permits from countries other than the United States, during February. One of these cars came from the distant Philippine Islands, one from Hawaii, one from the United Kingdom, three from Mexico and eight from Alaska.

A total of 21,790 Canadian cars reported outward under touring permit during February last, as against 24,039 during February, 1938, a decrease of 2,249. British Columbia issued more touring permits than any other province, viz., 9,799, followed by Ontario with 7,890, Quebec 3,403, Manitoba 277, New Brunswick 204, Alberta 139, Saskatchewan 66, Nova Scotia 11, and Prince Edward Island 1. Pacific Highway, B.C., was first among border points in the number of Canadian touring permits issued during February with a total of 4,024. Other points figuring prominently were: Niagara Falls, 2,637 permits; Windsor, 1,836; Huntington, B.C., 1,735; Fort Erie, 1,699; Lacolle, Que., 1,170; Trout River, Que., 746; Sarnia, Ont., 698.

The number of Canadian cars reported outward through British Columbia border points under touring permits during February exceeded the number of United States cars entered by a total of 3,441.

Arms and Ammunition Exported

THE value of arms, ammunition, implements or munitions of war exported under nineteen permits issued by the Department during the month of February, 1939, totalled $71,178. The principal shipments consisted of aircraft parts totalling $41,508; $36,460 going to the United Kingdom and $5,048 to the United States. Guns and mountings valued at $19,927 were exported to the United Kingdom; and aircraft engines valued at $8,812 went to the United States.

The balance consisted of ammunition totalling $640; $340 being exported to Newfoundland, $284 to the United Kingdom and $15 to the United States. Rifles valued at $290 were exported to the United States, Germany and the United Kingdom.

Canadian Apples in Britain

CANADIAN apples exported to the United Kingdom during the present season up to the end of the first week of March, 1939, totalled 1,638,400 barrels and 2,337,200 boxes, compared with 1,242,669 barrels and 2,325,318 boxes during the preceding season, an increase of 32 per cent in barrels, and one per cent in boxes.

Frozen Fish for United Kingdom

IN order to qualify for Imperial preference, Canadian frozen fish (including fish livers) arriving in the United Kingdom on and after April 1, 1939, will be required to be accompanied by duplicate copies of the Canadian Export Entry Form B. 13, certified by an official of the Canadian Customs.

Transportation companies loading fish for transfer to a seaport of exit should see that an extra copy of the export entry is attached to the shipping papers marked: To accompany shipping documents to United Kingdom—To be certified by Customs officer at port of exit. Shipments should not be allowed to proceed until this extra copy is produced. Similarly, steamship companies loading such fish at the port of exit should check shipping documents carefully to see that the extra copy of the export entry is attached and properly certified.

The foregoing is in addition to the usual requirements, namely, (1) consignment direct to the United Kingdom from Canada or other port of the British Empire and (2) production to the Customs of a certificate of origin, known as Form No. 119, declaring the fish to be wholly the " growth or produce " of Canada. This means that the fish must have been caught in Canadian territorial waters or, if caught outside Canadian territorial waters, that the boats employed were of Canadian or Empire ownership and registration.

Admission to Imperial preference in the United Kingdom means exemption from duties of ¾ penny per pound on frozen salmon and 10 per cent ad valorem on other frozen fish.

Marking of Imported Goods

REFERRING to Memorandum Series D No. 1, Revised 1939, Collectors are advised that paragraph (*a*) of the regulations under Section 20, relative to the marking of ladies' purses in the form of handbags, is hereby cancelled, and the following is substituted therefor:—

> (*a*) Ladies' purses, in the form of handbags, are required to be marked by means of die-stamping or rubber stamping, on the outside of the bag itself, on the metal frame or on the leather or fabric lining, provided that the combination of colours used in the stamping and on the bag does not result in an indistinct or illegible indication, or by means of a woven or printed label sewn or otherwise strongly attached (not gummed) to the inside of the bag. To be satisfactory, the indication in every case must be in a conspicuous position.

Canada's Chief Markets

THE United States was Canada's best customer in February, 1939, with purchases totalling $23,791,322 against $17,303,798 a year ago. The United Kingdom followed with an aggregate of $22,804,819 against $27,344,537. Australia was third with $2,617,645 against $2,429,068, Japan fourth with $2,243,652 against $2,081,377 and New Zealand fifth with $1,308,117 against $951,845. Other leading purchasers were as follows, with figures for February, 1938, in brackets: British South Africa, $976,856 ($1,668,403); Germany, $748,699 ($1,142,364); Netherlands, $775,330 ($600,983); France, $524,441 ($436,322); Belgium, $476,635 ($365,483); Norway, $394,204 ($325,444); Sweden, $335,282 ($282,576); China, $326,816 ($103,792); British India, $303,673 ($401,014); Jamaica $288,419 ($431,452).

Re Excise Tax Revenue

AN official circular dated March 17, 1939, signed by D. Sim, Commissioner of Excise, was issued to Collectors as follows:—

Effective April 1, 1939, all excise tax revenue is to be entered in Excise Tax Cash Book T-9.

A new column headed "Miscellaneous" is being provided and revenue which formerly was taken into account in the Sundry Collections Cash Book is now to be shown under the heading "Miscellaneous" in Cash Book T-9.

After April 1, it will not be necessary to write in the name of the taxpayer and in Ports where the old Cash Book T-9 is still in use the column for the name of taxpayer may be used for "Miscellaneous" revenue.

The following items are to be entered under the heading "Miscellaneous":

Penalties imposed by the courts, except amounts taken to account as taxes; Exchequer Court costs, including cost of judgment, $11, charge for writ, $7.10, fees and charges of sheriff or bailiff; legal agent's fees when collected by the agent from the taxpayer; and any other items on which instructions are issued by the Department in specific cases.

When payments are entered in the Cash Book under the "Miscellaneous" heading, the port officer is to prepare a pro forms entry in the case of each item. The entries are to be numbered and signed by the officer preparing them.

With reference to the last paragraph on the face of Circular 789-C, Supplement No. 1, it will be noted that while it is unnecessary for Inspectors to check excise tax entries against Excise Tax Registers, it is considered that, until otherwise ordered, they should check such entries against Excise Tax Cash Books at all Ports, and the entries should now be filed in numerical sequence to facilitate such check being made.

This circular supersedes and cancels any instructions with which it may conflict.

Export of Wheat and Flour

DURING the eleven months ended February Canada's export of wheat aggregated 114,283,358 bushels valued at $80,507,346 compared with 86,141,474 at $111,821,286 in the corresponding period of the previous fiscal year, recording a considerable improvement in volume but a drop in value. Wheat flour shipments totalled 3,712,191 barrels appraised at $14,667,612 compared with 3,603,153 worth $21,450,582 in the corresponding period of 1937-38.

February External Trade

CANADA'S external trade in February totalled $102,778,850 compared with $125,516,146 in January and $107,932,822 in February, 1938. February imports were valued at $40,380,234 compared with $43,742,684 in January and $46,951,619 a year ago. The February balance of trade was in Canada's favour to the extent of $22,018,382 compared with a favourable balance of $38,030,778 in January and a favourable balance in February last year of $14,029,584.

Canada's Imports in February

CANADA imported goods to the value of $40,380,234 during the month of February, 1939, made up of dutiable goods $24,651,749, free goods $15,728,485. Of the nine groups into which imports are divided, iron and its products came first in order of value, totalling $8,969,458. Then followed: fibres, textiles and textile products $6,966,275, non-metallic minerals and their products $6,719,881, agricultural and vegetable products $6,143,658, wood, wood products and paper $2,468,339, non-ferrous metals and their products $2,146,324, animals and animal products $2,116,073, chemicals and allied products $2,084,291, miscellaneous commodities $2,765,935.

An Important Conspiracy Case

THE following article appeared in the January 1939 issue of the *Royal Canadian Mounted Police Quarterly:—*

An inquiry which commenced during the month of February, 1936, in the province of Quebec, with the seizure of a small quantity of illicit liquor, has just been concluded, having developed into one of the most important conspiracy cases on record. The manner in which this routine seizure eventually disclosed that the Federal Revenue had been defrauded of large sums of money through unpaid Excise duties and taxes, and brought about the uncovering of numerous offences, exemplifies the results which may be obtained by persistent and continued effort on the part of the investigators.

On February 14, 1936, a telephone call was received by the Quebec City Detachment advising that a shipment of illicit liquor was en route to La Tuque, Province of Quebec, by railway express. A constable was detailed to keep the package under observation, but he was instructed not to effect seizure until the consignee called for it. The train arrived at 1.25 a.m., and the constable had a long vigil on a bitterly cold night. Finally a taxi arrived at the railway station and the two occupants placed the package in the car and drove away. Apparently the suspects saw the constable and concluded they were being trailed. They thereupon drove around a corner out of sight, removed the package, placed it in a vacant house, and drove away. The alcohol was seized and the car, which was easily tracked in the newly fallen snow, placed under seizure. Examination of the package revealed that the shipment was made from St. Stanislas, Province of Quebec, per Canadian National Railway Express.

The investigation was then taken over by a member of the Force who, being thoroughly conversant with the various methods adopted by local bootleggers in the distribution of illicit alcohol, envisioned the possibility of other shipments having been made. The records of the Express Company at St. Stanislas were searched, after proper authority had been obtained, and it was found that a consignor of many similar shipments had used fifteen different aliases in forwarding packages of liquor billed as "paint" or, in some instances, as "tea."

Further inquiries were made at the points to which the various shipments had been consigned, and it was discovered that fictitious names had been used by persons receiving the packages. To obtain identification of these individuals, the co-operation of the Postal authorities was sought and an examination of the stubs of Post Office money orders and the rocords of the Railway money orders purchased at these points was made. It should be mentioned that in the outlying districts where banking facilities are not available, practically all transfers of money are conducted by this method. The investigating officer was fully aware of the fact that bootleggers always insisted on receiving the remittances before alcohol was dispatched.

The alcohol shipments, although falsely billed in each instance, were easily identified by the respective weights of the packages and by calculating on the basis that a gallon of alcohol weighs approximately 8 pounds 4 ounces. It was ascertained that the total alcohol shipped by this method from St. Stanislas, was approximately 6,800 gallons.

Before charges were laid against the person concerned, the investigators found it necessary to examine at least 75,000 Postal money orders, plus 50,000 Railway Express delivery receipts and an equal number of Express waybills. Approximately 15,000 Railway Express money orders were also examined and when all the facts were placed together, the evidence of the conspiracy was very conclusive. The investigation also disclosed that apart from the shipments made from St. Stanislas, a similar situation existed in Montreal. It was found that alcohol was dispatched to practically every town and village northwest of La Tuque, in the Province of Quebec and over the Provincial border as far as Cochrane, Ontario; in fact, 5,000 such shipments were identified.

Charges under Section 573 of the Criminal Code were preferred against forty-eight persons for conspiring to commit indictable offences by violating Section 169 of the Excise Act, and also under Section 444 of the Criminal Code for conspiring to defraud the Federal Government of an amount in excess of $25,000 through evasion of Excise duties and taxes. The conspirators were arraigned in three separate groups at Montreal, Three Rivers and Quebec

City. Forty-three persons were convicted on all counts, which included substantive charges under the Excise Act, in addition to conspiracy, the sentences imposed ranging from one year's imprisonment, plus a fine of $500, to three months' imprisonment on the conspiracy counts. Substantial fines with alternative imprisonment terms were also imposed under the Excise Act.

All Sorts and Conditions of Supplies

(*Editor's Note.*—This interesting article was prepared for the Review by L. W. Holmes, Chief of the Supplies Branch at headquarters. Mr. Holmes is completing twenty-five years' service and was assigned to this branch in September, 1914. He has been its Chief since 1929.)

The Supplies Branch is brought into close contact with Collectors and Sub-Collectors of Customs and Excise throughout the Dominion.

L. W. Holmes

Gone are the days when the Chief of the Branch was referred to facetiously as the custodian of pencils and pens. This branch procures and issues all stationery, printed matter, mechanical equipment, flags, locks, gauging instruments, scales and other office supplies required by Customs-Excise officers from coast to coast. For instance, over 1,100 different forms and books are stocked, available for issue on receipt of requisitions from Collectors, the annual output per form being from 100 to 5,000,000. In addition there are in service 660 typewriters, 59 adding machines, 24 calculating machines, 22 accounting machines, 21 cash registers, 28 units dictating equipment, 8 duplicators, 2 multigraphs, 1,376 petroleometers, 876 Hydrometers, 416 Pyrometers, 923 scales, 736 numbering machines, and many other varieties of equipment. For each machine a record card is made showing cost of maintenance. The Collectors are not permitted to authorize expenditure on equipment (except in emergency cases) before approval has been received from this branch.

It is necessary to keep in touch with departmental regulations as issued, and when same affect any stock form, further reprints are amended accordingly. A complete index by subject matter of regulations is also essential due to the numerous requests received from the general public.

In what are sometimes erroneously referred to as the " good old days " one vote, i.e., " miscellaneous " was used for all supplies and many other purposes. We could go on spending while any balance existed in the total vote. To-day we are confined to allotments, and the amount for Printing and Stationery is specified in the estimates under five headings— "Ports," "Inspection Investigation and Audit," "Undervaluation," "General Administration" and "Laboratory." These amounts must suffice until the end of the fiscal year, therefore a daily cost system is maintained to ascertain the balance available in each vote. The same procedure applies to the "Sundries" item from which other supplies are paid for.

The Department is endeavouring to modernize the Record Books for port use, and have replaced many unwieldy bound books with looseleaf systems. Further progress is contemplated. The outside officers have helped materially in this regard by their welcome suggestions in the NATIONAL REVENUE REVIEW.

The Printing Division with its multigraphs and duplicating machines has been of material assistance, not only by reducing printing costs but by furnishing added speed in dispatch of regulations having an early effective date. A bulletin is printed and sent out on the same date, which was impossible even a few years ago. The distribution of these memoranda, bulletins and circulars is an increasing task, as, in addition to officers of the Department, there are over 1,000 names of firms and individuals on the mailing list interested in various departmental subjects.

The Department will in the new fiscal year just opening operate a centralized distribution of Customs uniform clothing, and this responsibility has been assigned to the Supplies branch. It is confidently expected that all outside officers will co-operate in this new undertaking to bring about uniformity in dress with quality unimpaired at a financial saving to the Department.

Appreciation is conveyed to all officers on their past efforts to curtail needless expenditure and waste. Some Collectors have reduced their port stationery costs materially through personal control and rigid regulations regarding disbursements. As a result of this assistance, and the action of headquarters staff in standardizing forms, using cheaper grade of paper, utilizing the multigraphs, etc., we were able to save $14,000 on stationery and $80,000 on printing in the fiscal year 1937-38 as compared with 1929-30.

It is surprising the saving that can be effected. Here is an example. If each officer in the Department could use one pencil less per month, the annual saving thereby would be $1,804.

A card record showing monthly costs of supplies issued to each port is maintained in the branch. When totalled on April 1, will your card show a reduction for the past fiscal year? See what you can do about it.

Gold Production

THE Canadian output of gold in January, 1939, amounted to 411,328 ounces compared with 433,877 in December and 361,086 in January, 1938. Based on average prices reported during the month the January output was worth $14,519,056 compared with $15,307,181 in December. Production follows by provinces, with figures for the previous month in brackets: Ontario, 247,364 (260,878) ounces; Quebec 85,500 (90,594); British Columbia, 50,778 (51,411); Manitoba and Saskatchewan, 21,125 (21,011); Yukon and Northwest Territories, 2,377 (7,443); Nova Scotia, 4,171 (2,537).

EXPORT CLEARANCES OF WHEAT

Overseas export clearances of wheat totalled 1,367,370 bushels during the week ending March 10 compared with 794,747 in the corresponding week last year, while imports into the United States for consumption and milling in bond for re-export were 193,000 bushels against 1,000. The clearances follow by ports, with figures for 1938 in brackets: Vancouver-New Westminster, 817,108 (334,880) bushels; Saint John, 256,102 (239,275); United States ports, 162,564 (220,352); Victoria, 130,666 (nil); Montreal, 930 (240).

Considerable improvement was shown in the amount of wheat cleared for export overseas during the period August 1 to March 10, the amount being 86,823,990 in comparison with 54,226,532 in the corresponding period of the previous crop year. Imports into the United States were also advanced, totalling 5,700,915 bushels compared with 1,993,361. The clearances were as follows: Montreal, 31,199,931 (22,553,261) bushels; Vancouver - New Westminster, 27,298,789 (8,073,314); Sorel, 9,414,308 (2,476,039); United States ports, 9,078,828 (11,640,876); Three Rivers, 6,022,221 (420,811); Saint John, 2,225,788 (7,588,818); Churchill, 916,913 (603,982); Victoria, 555,146 (nil); Fort William and Port Arthur, nil (135,995); Prince Rupert, nil (619,061); Halifax, nil (135,995).

HERE AND THERE

Under the heading *Keeping Out the Trash,* the following editorial appeared in the Ottawa *Journal* of March 18, 1939:—

The Canadian Catholic Youth Union, which has undertaken a crusade against indecent publications and for good reading, will find some ground for satisfaction in the current issue of the NATIONAL REVENUE REVIEW, that interesting monthly published by the Department of National Revenue.

The Customs tariff includes among prohibited goods, "books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious or of an immoral or indecent character," and the responsibility of administering so wide an authority falls upon Mr. Sydney Roe as Examiner of Publications. Customs collectors hold up questionable books and magazines and report to Mr. Roe for advice. Many private citizens also write him about these matters. Mr. Roe's statement in the REVIEW shows that in the latest calendar year 39 magazines and 17 books were banned from Canada; that 26,639 magazines were placed under seizure, 581 books were seized, and many indecent photographs and novelties were either seized or debarred. Of a total of 47,438 seizures 43,521 were for indecency.

We are not fond of censorship of the printed word, but the banning of indecent publications hardly can be so described. We should say, moreover, that Mr. Roe is quite liberal in his views of what we may see and read, allows us considerable latitude.

A letter was received by A. C. McFee, Dominion Inspector of Excise, from Victoria, B.C., on the first flight Victoria to Montreal air mail. The letter bore the postmark Victoria, March 1, 3 p.m., and was on Mr. McFee's desk at 2 p.m. on March 2. The envelope bore the six cent air mail stamp.

The origin of the Easter egg tradition is lost in antiquity but year after year the practice of adorning the breakfast table with eggs on Easter Sunday morning continues. It matters not that the first fresh eggs no longer come with Easter. The modern model of the humble hen may, and usually does, produce her excellent product the year round. Easter is still associated with eggs, with the hen scratching in the warming earth, newly aware of her destiny.

Eggs, in the Easter tradition, are always boiled in the shell. For children, of course, they must be coloured, with one of an infinite variety of home or commercial preparations. No parents, treasuring childhood memories of bowls of multi-coloured eggs on Easter morning, would deny a similar pleasure to their children.

Lamb is a meat that has long been associated with the Easter season. Early in the history of the world, lamb was used in religious ceremonies, the Israelites, during their captivity in Egypt, keeping up their old practice as a pastoral people of sacrificing the firstlings of their flocks in the Spring.

Among the Anglo-Saxons, Norsemen and other Teutonic races, the feast of Eostre of Ostara, the Anglo-Saxon goddess of spring, was celebrated in April, which was named Eosturmonath, or Easter month, when young lambs were principal items at all the feasts. With the coming of Christianity, and the celebration of the Christian Easter, the traditional use of lamb still persisted, and so on to the present day.

Canadians travelling to the United States by rail during 1938 numbered 405,399, and boat travellers, 87,831, a total of 493,230 compared with 403,227 for these classes in 1937. The expenditures of the rail travellers are placed at approximately 24 million dollars and those of the boat travellers at five million dollars. Other Canadian visitors to the United States, including those travelling by bus, ferry, plane, and border residents commuting by motor, numbered more than seven million, and made expenditures of approximately 25 million dollars in that country during last year.

SHIPPING ACTIVITIES AT LARGE OCEAN PORTS

There was much activity at the various leading ocean ports of Canada in 1938 according to the annual report of the National Harbours Board. The following summaries may prove of interest to readers of the REVIEW:—

HEAVY CARGO TONNAGE AT MONTREAL

Cargo tonnage handled at the port of Montreal in 1938 reached a new peak at 16,700,384, an increase of 330,750 tons compared with 1937. Inward cargo movement was slightly lower, but was offset by an increase of 343,315 tons in the outward movement. Inward cargoes of crude petroleum, gasoline and coal increased substantially. Vessels reported inward during the year numbered 5,729 compared with 4,985 for the previous year. Grain receipts totalled more than 99,900,000 bushels, the largest amount since 1932.

A view of a portion of Montreal's busy harbour.

GAINS AT QUEBEC

Cargo tonnage handled at Quebec last year totalled 1,742,731 compared with 1,685,391 handled in the previous year, an increase of 57,340 tons. Commodities in which gains were registered included wheat, corn, petroleum, gasoline and cement, while cargo tonnage decreased in coal, lumber, pulpwood, newsprint, ores and concentrates and other mine products. Net registered tonnage at Quebec last year was 5,013,390 compared with 4,130,924 the previous year, an increase of 882,466 tons.

MORE VESSELS AT SAINT JOHN

While the number of ships entering Saint John harbour during the past calendar year increased to 2,169 as against 2,105 entering during 1937, a gain of 64, cargo tonnage dropped from a total of 2,018,412 handled two years ago to a total of 1,933,525 in 1938. This decrease was due in part to a reduction in grain shipments which dropped to 8,354,284 bushels last year from a total of 12,224,325 two years ago. Pulpwood tonnage increased 177,000 tons, but shipments of potatoes and sawn lumber decreased 30,000 tons and 68,000 tons respectively. The number of deep-sea vessels entered last year increased by 59.

The Year at Halifax

Apple shipments from the port of Halifax showed the most notable increase, 99,493 tons having been handled in 1938 as compared with 76,161 tons in 1937. Vessels reported inward during the past calendar year numbered 3,224. This compares with 3,243 reported inward during 1937, a decrease of 19 vessels. Cargo tonnage, both foreign and domestic, for the year amounted to 2,054,511, a drop of 321,698 tons from 1937 figures. About 86 per cent of this decrease in waterborne traffic was accounted for by the decline in shipments of wheat, crude petroleum, gasoline and lumber. Shipments of grain from the elevator amounted to 880,306 bushels as compared with 4,440,160 bushels in 1937.

Busy at Vancouver

The port of Vancouver handled 6,356,154 tons of cargo last year as against 6,912,123 tons in 1937. This decrease of 555,969 tons was due largely to an abnormally high cargo tonnage early in 1937 when the maritime strike on the United States Pacific coast diverted shipping to Vancouver, and also to the fact that declining trade with China and Japan meant a loss of 191,000 tons. Grain shipments increased last year to a total of 26,884,700 bushels from 23,749,368 bushels the previous year. There were increases also in shipments of canned and cured fish, concentrates, grain, lath, fish oil, piling and poles, while shipments of lumber, crude petroleum, gasoline, newsprint and other papers declined.

INCREASED CUSTOMS-EXCISE BUSINESS AT VICTORIA

Customs-Excise business handled at the port of Victoria, B.C., was heavier generally during the past year than in 1937, G. A. Yardley, Collector, informs the Review. The Long Room and shipping reports show increases of over 7 per cent, while the postal and express branches together show a gain of 25 per cent in the number of packages handled. Mr. Yardley states also that the number of foreign tourists entering and leaving increased by over 9 per cent. Following is a detailed statement of business transacted during the past calendar year, showing comparison with the previous year:—

Customs-Excise revenue $1,849,180, made up of—import duties $1,159,221, Excise taxes $361,520, Excise duties $321,379, sundry collections $7,059; Customs-Excise entries 21,631, increase 1,441, made up of—import duty entries 18,334, increase 1,303, Excise tax entries 2,268, increase 29, Excise duty entries 1,029, increase 109.

A total of 11,075 vessels inward and outward, tonnage 13,848,443, was cleared at this port during 1938. These totals show increases of 795 in the number of vessels and of 115,910 in tonnage. Last year's shipping totals in detail were as follows: foreign vessels inward 2,773, tonnage 4,662,455, outward 2,814, tonnage 4,632,071; coastwise vessels inward 2,745, tonnage 2,289,126, outward 2,743, tonnage 2,264,791.

Export entries last year numbered 5,610 as against 4,740 for the previous year, an increase of 870. Packages received at the Customs postal branch totalled 34,423, a gain of 8,125, while revenue collected amounted to $68,166, a drop of $5,203. At the Customs express branch packages received numbered 6,217, an increase of 171, and revenue totalled $25,518, a decrease of $4,735.

Their Majesties, the King and Queen, are to be in Victoria, May 29 and 30, and as the 30th is a holiday in the United States, large numbers of tourists from Seattle and other points in the State of Washington are expected to visit Victoria.

EXCISE DUTY COLLECTIONS

Comparative statement of Excise duty collections, in Canada, during the months of February, 1938, and February, 1939:—

February 1939, spirits potable, $458,049; February, 1938, $511,157. February, 1939, spirits, non potable. $63,829; February, 1938, $57,053. February, 1939. validation fee, $12,094; February, 1938, $26.715. February, 1939, malt, $461,773; February, 1938. $506,842. February, 1939, beer, $13,903; February, 1938, $15,595. February, 1939, malt syrup, $4.035; February, 1938, $6.983. February, 1939, cigars, $24,013; February, 1938, $28,216. February, 1939, cigarettes, $1,878,562; February, 1938, $1,905,246. February, 1939, manufactured tobacco, $395,303; February, 1938, $360,595. February, 1939, licences, $1,352; February, 1938, $2,777. February, 1939, total, $3,312,916; February, 1938, $3,421,182.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of February, 1938, and February, 1939:—

February, 1939, tobacco, cut, 1.688.826 pounds; February, 1938, 1,490,289 pounds. February, 1939, tobacco, plug, 216,178 pounds; February, 1938, 244,840 pounds. February, 1939, snuff, 65,634 pounds; February, 1938, 67,326 pounds. February, 1939, cigarettes, number 469,620,390; February, 1938, 476,291,960. February, 1939, cigars, number 8,021,156; February, 1938, 9,620,502. February, 1939, foreign leaf tobacco, 301,844 pounds; February, 1938, 349.167 pounds.

Re FRUITS AND VEGETABLES

The Minister of National Revenue has ordered that the fixed valuation for duty purposes on Cabbage, as set forth in Fruit and Vegetable Bulletin No. 4 (1938), be cancelled effective on entries on and after the 31st March, 1939.

The Minister has ordered that the fixed valuation for duty purposes on Carrots, as set forth in Fruit and Vegetable Bulletin No. 10 (1938), be cancelled effective on entries on and after the 31st March, 1939.

The Minister has ordered that the fixed valuation for duty purposes on Beets, as set forth in Fruit and Vegetable Bulletin No. 8 (1938), be cancelled effective on entries on and after the 31st March, 1939.

DOMESTIC EXPORTS TO UNITED STATES

A gain of $22,030,847 was shown in the value of Canada's total domestic exports to the United States during the months of January and February when compared with the corresponding months of 1938. The aggregate so far this year was $60,067,338 in comparison with $38,036,491. Exports of non-monetary gold totalled $13,898,920 as against nil in January and February last year. Some of the principal domestic commodities exported to the United States under the Trade Agreement effective from January 1, 1939, were as follows, with figures for the corresponding two months of 1938 in brackets: newsprint, $12,918,104 ($10,779,728); wood pulp, $3,752,074 ($3,091,399); fine nickel, $3,638,956 ($1,582,720); cattle, $2,637,886 ($563,232); planks and boards, soft, $2,015,551 ($1,368,391); shingles, $1,437,074 ($963,698); asbestos and asbestos sand and waste, $871,243 ($788,940); cyanamid, $810,007 ($828,674); muskrat and wolf skins, $733,951 ($749,630); whiskey, $692,295 ($1,685,101); pulpwood, $632,945 ($1,229,476); artificial crude abrasives, $430,348 ($528,599); fresh smelts, $379,240 ($352,523); aluminium in bars, blocks, ingots, $361,272 ($10,537); bran, shorts and middlings, $313,827 ($2,677); logs, $291,003 ($144,035); fox skins, black and silver, $290,652 ($99,984); soda and sodium compounds, $285,394 ($217,923); clover seed, $230,425 ($341,889); fresh lobsters, $216,503 ($233,276); turnips, $185,537 ($102,190); malt, $172,239 ($290,414); maple sugar, $163,405 ($18,197); certified seed potatoes, $157,693 ($5,305); patent leather, $149,284 ($2,501); telegraph and telephone poles, $118,325 ($83,333); crude gypsum or plaster, $107,776 ($77,433); cheese, $97,921 ($45,071); zinc spelter, $84,154 ($26,991); laths, $55,675 ($57,917); hay, $55,557 ($50,369); oats, $47,734 ($1,484); firewood, $44,973 ($45,980); ferro-silicon, $28,886 ($47,682).

The bulk of evaporated Canadian apples is packed in Nova Scotia and British Columbia, very little having been packed in Ontario for the past five years.

LEAF TOBACCO EXPORTS INCREASED

The year 1938 witnessed a remarkable increase in the exports of Canadian leaf tobacco, particularly to the United Kingdom. During the ten months ended October, 1938, a total of 14·7 million pounds was exported as compared with 8·2 million pounds during the same period of 1937. The increase consisted almost entirely of flue-cured tobacco, exports of which, during the above-mentioned periods, rose from 3·9 million pounds to 11·9 million pounds. Decreases were recorded in the exports of burley, dark and cigar leaf.

This heavy increase in exports of Canadian flue-cured was due to two main factors, namely, short stocks of Canadian flue-cured in the United Kingdom in the autumn of 1937, and the large supply of high quality leaf from the 1937 crop available at reasonable prices. Old Country buyers took advantage of this situation to build up their stocks. As a result, at the end of September, 1938, stocks of Canadian tobacco in the United Kingdom were equivalent to 30 months' supply on the basis of withdrawals for manufacture for the two years 1936 and 1937. This is slightly more than United States and Southern Rhodesian stocks which are estimated at 24 and 27 months respectively, but considerably less than those of India. With another large crop now being marketed in Canada, the large stocks in the United Kingdom are of particular significance.

The consumption of all tobaccos in the United Kingdom continues to rise, withdrawals for home consumption during the first nine months of 1938 amounting to 140·7 million pounds as compared with 135·7 million pounds during the same period of 1937 and 117·9 million pounds in the first nine months of 1934. At the same time, stocks in bond have risen from 408·5 million pounds on September 30, 1934, to 439·5 million pounds and 514·7 million on the same dates in 1937 and 1938 respectively. It is quite evident that available supplies are increasing more rapidly than consumption.

The use of Canadian leaf by the British industry is increasing. Withdrawals of Canadian leaf from bond for consumption during the first eight months of 1938 totalled 6·7 million pounds as compared with 5·6 million pounds during the same period of 1937. Increases are also shown in the withdrawals of leaf grown by Canada's principal Empire competitors, Southern Rhodesia and India. Most Empire tobacco still finds its way into the pipe trade, although the low price at which both Rhodesian and Indian flue-cured have been available has resulted in a considerable extension of their use in cigarettes. Canadian flue-cured is being used to a slowly increasing extent in the cigarette trade, which accounts for some 65 per cent of the tobacco consumption. In order, however, that the rate of interest may be accelerated, it is felt that the Canadian product must be more widely distributed among the small manufacturers. The price factor has restricted this in the past, but with Canadian flue-cured selling at a somewhat lower price and prices of Rhodesian tobacco higher than in recent years, some development along these lines may be expected. A continuance of the preference accorded Empire tobacco in the United Kingdom market is assured until 1942.

VEGETABLES IMPORTS AND EXPORTS

Canada imported fresh vegetables to the value of $466,699 in January, 1939, compared with $361,164 in the previous month and $450,147 in the corresponding month last year, and included the following leading varieties: tomatoes, $95,820; lettuce, $91,950; celery, $64,872; green beans, $34,313; spinach, $23,522; sweet potatoes, $21,157; carrots, $20,138; cauliflower, $18,309; onions, $12,650. The value of the import from the United States was $379,545. Domestic exports of fresh vegetables were worth $142,471 compared with $138,629 in December and $146,513 in January, 1938. These went chiefly to the United States and consisted largely of turnips. In addition to the foregoing, Government certified seed potatoes were exported to the value of $337,804 compared with $226,173 in December and $31,926 in January, 1938. Cuba took seed potatoes to the value of $149,634 and the United States $141,525.

NEWS AND COMMENT

PRESCOTT, ONT.: The necessity for adequate shelter for vehicles and baggage at frontier offices has received considerable attention in recent years. The latest improvement of this kind is at Prescott, Ontario, where the local Ferry company has completed a large covered driveway capable of sheltering four cars simultaneously in two lines.

The new shelter is well equipped with the latest type of lighting fixtures and has been added to the original structure in such a manner that it will not interfere with the movement of buses and trucks through the terminal.

This illustration shows the canopy as it appears to tourists approaching the Customs Office and it has already been the subject of much favourable comment from the travelling public.

OTTAWA: Gordon Graham has been appointed Assistant Chief Inspector of Customs and Excise at headquarters. He entered the Customs service over thirty-five years ago. Mr. Graham was appointed to the position of Assistant Inspector of Customs in 1919, and to Assistant Inspector of Customs and Excise in 1921. Six years later he was promoted to Inspector of Customs and Excise, receiving his present appointment in February of this year. Mr. Graham is well known to the service throughout the Dominion, and his promotion to his present position is appreciated by his many friends and colleagues both at headquarters and at the various ports.

BELLEVILLE, ONT.: W. I. Cole, of the Customs-Excise staff of Belleville, retired on superannuation recently after 24 years service. Since entering on his duties in 1915 Mr. Cole served continuously as Excise officer at the Canadian Industrial Alcohol Company, Ltd., Corbyville, Ont., having had eleven years experience at the distillery immediately prior to this date.

On March 24, in the presence of the Customs-Excise and distillery staffs assembled in the Company's recreation rooms, E. A. Geen, Collector, presented Mr. Cole with a fishing outfit, and Mrs. Cole with a gift of flowers. Harry A. Lennox also presented the retiring officer with a Gladstone bag on behalf of the distillery office staff and employees.

HALIFAX: Cargo tonnage inward handled at the port of Halifax during February, 1939, according to official figures, totalled 99,534, an increase of 25,650 tons compared with February last year. Cargo tonnage outward totalled 75,730, a decrease of 22,072 tons. The number of vessels inward and outward was 380, net registered tonnage 871,954. This compares with 409 vessels, net registered tonnage 883,509, handled a year ago. Passengers landed numbered 1,585, an increase of 435, while the number embarked was 600, decrease 25.

Totals for the two-month period, January and February, 1939, showing comparison with the same months last year, were: vessels inward and outward 873, decrease 35, net registered tonnage 1,818,346, decrease 68,625; cargo tonnage inward 195,827, increase 12,279, outward 174,662, decrease 3,663; passengers landed 2,615, increase 434, embarked 1,222, decrease 137.

NIAGARA FALLS: While Canadian automobile tourist traffic through the port of Niagara Falls during the month of February last increased by 6,247 cars compared with February, 1938, other automobile traffic figures showed declines, resulting in a net decrease of 11,404 cars inward and outward for the month. In all 94,790 automobiles were handled. This number was made up as follows: United States cars inward 27,217, decrease 8,452, outward 24,382, decrease 9,199; Canadian cars inward 22,762, increase 3,857, outward 20,429, increase 2,390; other vehicles inward 1,655, decrease 251, outward 1,668, decrease 236. Passengers numbered 372,655, a decrease of 27,699.

A total of 1,450 sixty-day touring permits was issued during February, a drop of 769 compared with the same month last year. Travellers' vehicle permits numbered 113, a decrease of 5, while touring permits issued Canadian cars outward totalled 3,093, a decrease of 2,152. United States cars entered for stays of 48 hours or less numbered 25,683, a decrease of 7,750.

SAINT JOHN, N.B.: Traffic through the port of Saint John for the first two months of 1939 was about equal to that of January and February of 1938, A. L. Hoyt, Collector of Customs, informed the REVIEW. A total of 293 inward vessels and 288 outward vessels was shown this year as against 296 inward and 290 outward for the same period last year. The 1939 cargo tonnage for the two months was 442,381 tons against 575,534 tons for the same two months in 1938.

During this winter season much pulpwood is being shipped to Germany and as fast as one ship enters, loads, and clears, another one comes to take its place.

Cattle totalling 130 head have already been shipped from the port for British markets but it is expected that between the middle of March and the middle of April large cargoes of cattle will be exported.

Flat cars of automobiles can at all times be seen in the yards at West Saint John waiting for transportation to Africa, India and the Far East. There is also much United States export cargo which is loaded at this port for the foreign markets of the world. On the outward voyages 4,204 passengers sailed from this port in January and February of this year as compared with 4,199 passengers for the same period last year.

TORONTO: A total of 33,777 packages was received and entered at the Customs postal branch, Toronto, during the month of February, an increase of 267 compared with the same month last year. Packages delivered numbered 31,772, up 239, while entries received totalled 2,770, a drop of 3. This branch collected $57,105 during the month as against $66,495 a year ago, a decrease of $9,390. The number of packages received at the express branch was 19,241, an increase of 2,740, while the number of entries was 3,801, an increase of 407. Duty collected amounted to $158,866, a drop of $18,830 compared with February, 1938.

Nineteen aeroplanes, 12 inward, 7 outward, were cleared through the Customs air harbour during February. Passengers numbered 16, pieces of baggage 45. No United States planes were entered during the month. The number of planes handled in February last year was 19, passengers 13.

MONTREAL: One hundred and sixty-two aeroplanes, carrying in all 458 passengers and 665 pieces of baggage, were handled at the Customs Air Harbour, St. Hubert, Quebec, during the month of February, an increase of 60 in the number of planes, of 52 in the number of passengers and of 160 in pieces of baggage carried, compared with February last year. Totals in detail were as follows: aeroplanes inward 81, increase 29, outward 81, increase 31; passengers inward 194, increase 23, outward 264, increase 29; pieces of baggage inward 267, increase 64, outward 396, increase 96; express packages inward 37, increase 14, outward 6, decrease 1; bags of mail inward 201, decrease 188, weight 1,762 pounds, decrease 5,212, outward 170, decrease 43, weight 1,592 pounds, decrease 1,130, tourist permits issued 2, increase 2; value of imports $3,222, increase $1,916.

Eighteen flights inward and 18 outward were cancelled during the month owing to weather conditions. This compares with 29 inward and 28 outward cancelled during February last year.

A total of 17,614 packages was received at the Customs express branch, Montreal, during February, a gain of 1,454, while entries numbered 2,738, a gain of 48. Collections for the month amounted to $187,558, a drop of $19,681. Parcels received at the postal branch totalled 23,681, decrease 1,589, parcels cleared 23,122, decrease 1,592, entries 1,767, decrease 130. Collections amounted to $57,730, a drop of $8,906.

QUESTION BOX AND LETTER BAG

Suggestions from Gaspé

W. P. Brideaux, Collector at Gaspé, Que., writes:—

Since my appointment to the Customs-Excise service two years ago I have followed with interest all comments and articles in the Review and have gained a considerable amount of practical knowledge which is of help to me, besides proving very interesting reading. One recent article which impressed me was " New Lamps for Old," by G. Norman Bunker. It made good reading and I feel sure it must have encouraged a lot of brother officers who had begun to think they had been forgotten. In this connection I pay tribute to the Department for the improvements and facilities provided this office.

Would it be possible to alter the Customs uniform to some extent? Not that the one now authorized is not good enough, but for instance, have some mark or emblem by which a Collector could be recognized at a glance, a Sub-Collector and so on down the line. It would also appear to me that if the words " Canada Customs " were eliminated from the hat badge, leaving only the coat of arms, and the former to be attached to the shoulder such as worn by the R.C.M.P. and other services, it would, in a sense, "uniform the uniform." Years of service could be shown by small gold stripes or similar emblems on the coat sleeves. I wonder what some of the other officers would suggest in this respect? It might be interesting to hear from them.

"A uniform commands attention," and I feel that the Customs uniform could be improved in several ways. It might also be good to suggest that all the little extras be borne by the officers themselves, these emblems, etc., to be stocked at Ottawa and only to be supplied to those entitled to wear same.

May I take this opportunity to say how much the Review is appreciated and I hope we may be long spared to read its very interesting pages.

Suggestions from Lethbridge

William Bond, of the Lethbridge, Alberta, staff, writes:—

Many thanks for the useful information we receive in the Review. Here are two suggestions:—

When announcing Departmental Rulings, please keep those of " Class or kind *made* in Canada," together, and separate from those of " Class or kind *not made* in Canada." If this is done one cutting will suffice for anyone who is filing these separately.

Now that we have the new form of Register (or Cash Book), a new size of carbon (typewriter) paper 14½" x 6½" would be of ample size instead of the 8" x 15" we are using at present. This will make a saving of 25¾ square inches on each sheet, a useful economy considering the quantity used.

IMPORTS OF VEGETABLE OILS

Canada's import of vegetable oils was valued at $541,000 in January, 1939, compared with $404,000 in the previous month and $876,000 in the corresponding month last year. Peanut oil and palm and palm kernel oil were the leaders. During the ten months ended January the imports of vegetable oils totalled $9,266,953 compared with $13,561,431 in the corresponding period of the previous fiscal year.

IMPORTED PAPER

Canada's January, 1939, imports of paper recorded advance, totalling in value $597,463 in comparison with $528,162 in the previous month and $542,722 in the corresponding month last year. The United States contributed to the value of $483,900. Total imports during the 10 months ended January were valued at $6,200,733 compared with $6,610,470 in the corresponding period of the previous fiscal year.

JUST AMONG OURSELVES

MARCH-APRIL

ADDITIONS

NOVA SCOTIA

HALIFAX: V. L. A. Hirtle, Clerk, Grade 1.

NEW BRUNSWICK

EDMUNDSTON (Connors): J. E. S. Nadeau, Customs Excise Enforcement Officer.

QUEBEC

MONTREAL: E. C. L. Brisebois, Office Boy; J. G. E. Demers, Customs Truckman; J. B. D. Desjardins, Customs Truckman; P. G. Guerard, Office Boy.

ONTARIO

BOWMANVILLE: J. I. Buckley, Customs Excise Examiner.

GANANOQUE: F. Delaney, Customs Excise Examiner.

LANSDOWNE: D. C. Nelson, Customs Excise Examiner.

WEST TORONTO: J. Levine, Clerk, Grade 2.

BRITISH COLUMBIA

VANCOUVER (Alert Bay): James Ward, Customs Guard (part time).

ADMINISTRATIVE

M. C. Bruce, Stenographer, Grade 1; D. G. Askwith, Stenographer, Grade 1.

AUDIT

HAMILTON: N. H. A. Ruthven, Stenographer, Grade 1.

DEDUCTIONS

NOVA SCOTIA

HALIFAX: R. M. Grant, Clerk, Grade 1 (Services terminated).

NEW BRUNSWICK

SAINT JOHN: J. L. Lynch, Ordinary Seaman (Deck-Hand). (Services terminated.)

ST. STEPHEN (Upper Mills): Max Brockway, Customs Excise Enforcement Officer (Died).

QUEBEC

MONTREAL: W. W. Allmand, Senior Customs Excise Examiner (Deceased); Georges Roux, Special Exciseman, Grade 3 (Retired).

ONTARIO

STRATFORD: W. J. Sylvester, Customs Excise Examiner (Deceased).

WALKERVILLE: T. J. Robertson, Customs Excise Examiner (Resigned).

BRITISH COLUMBIA

VANCOUVER: W. H. Thornton, Customs Excise Examiner (Resigned).

AUDIT

ONTARIO

HAMILTON: M. E. J. Gooch, Stenographer, Grade 1 (Resigned).

UNDERVALUATION

OTTAWA: H. V. Nauman, Stenographer, Grade 1 (Services terminated).

PROMOTIONS

NEW BRUNSWICK

EDMUNDSTON: J. G. Sirois from Sub-Collector of Customs and Excise, Grade 1 Outport, to Collector of Customs and Excise, Grade 2, Port.

QUEBEC

LACOLLE: W. J. Killick, from Customs Excise Examiner to Cashier and Computing Clerk.

MONTREAL: J. L. J. P. Belanger, from Customs Excise Examiner to Special Exciseman, Grade 1; N. E. Ferland, from Special Exciseman, Grade 2, to Special Exciseman, Grade 3.

ONTARIO

FORT ERIE: H. M. Henderson, from Customs Excise Examiner to Customs Excise Cashier.

MANITOBA

WINNIPEG: W. M. Donald, from Customs Truckman to Customs Excise Clerk.

BRITISH COLUMBIA

VANCOUVER: A. U. Purves, from Clerk, Grade 1, to Customs Guard.

ADMINISTRATIVE

O. V. Carruthers, from Principal Customs Excise Checking Clerk to Excise Tax Ruling Officer, Grade 3; J. E. Casey, from Clerk, Grade 2, to Clerk, Grade 3; M. Z. Chiasson, from Clerk, Grade 3, to Clerk, Grade 4; C. T. Gilchrist, from Principal Customs Excise Checking Clerk to Excise Tax Ruling Officer, Grade 3; A. C. Grant, from Clerk, Grade 4, to Excise Tax Ruling Officer, Grade 1; A. F. MacMillan, from Chief Clerk to Excise Tax Ruling Officer, Grade 5; J. A. Martin, from Principal Clerk to Excise Tax Ruling Officer, Grade 2; G. A. Reid, from Head Clerk to Excise Tax Ruling Officer, Grade 4; W. H Rigney, from Principal Clerk to Head Clerk; W. W. Stinson, from Principal Clerk to Excise Tax Ruling Officer, Grade 2; M. E. V. Sutherland, from Stenographer, Grade 2, to Stenographer, Grade 3; J. F. Telford, from Principal Clerk to Excise Tax Ruling Officer, Grade 2; J. M. Treadwell, from Customs Reviewing Appraiser, Grade 1, to Dominion Customs Appraiser, Grade 2; C. J. Walder, from Clerk, Grade 1, to Clerk, Grade 2.

Audit

Quebec

Montreal: F. A. Doughty, from Assistant Special Excise Tax Auditor to Excise Tax Auditor, Grade 4; J. H. East, from Special Excise Tax Auditor to Excise Tax Auditor, Grade 5; J. E. L. Lavigne, from Cashier and Computing Clerk to Customs Appraiser, Grade 1; J. C. R. Wilson, from Cashier and Computing Clerk to Computing Clerk.

Quebec: J. J. C. Comtois, from Cashier and Computing Clerk to Customs Appraiser, Grade 1.

Ontario

London: D. C. Anthony, from Stenographer, Grade 1, to Stenographer, Grade 2.

Ottawa: M. J. F. M. Champagne, from Clerk, Grade 4, to Computing Clerk; M. M. Williams, from Stenographer, Grade 3, to Clerk, Grade 4.

Toronto: C. E. Coffin, from Assistant Special Excise Tax Auditor to Excise Tax Auditor, Grade 4; A. B. Gairn, from Special Excise Tax Auditor to Excise Tax Auditor, Grade 5; V. A. Horton, from Cashier and Computing Clerk to Computing Clerk.

Windsor: Irene Sharp, from Stenographer, Grade 1, to Stenographer, Grade 2.

Manitoba

Winnipeg: T. E. Bayliss, from Cashier and Computing Clerk to Appraiser, Grade 1.

Alberta

Calgary: E. B. Sloan, from Special Excise Tax Auditor to Excise Tax Auditor, Grade 5.

British Columbia

Vancouver: A. W. Adams, from Cashier and Computing Clerk to Computing Clerk; A. J. W. Page, from Assistant Special Excise Tax Auditor to Excise Tax Auditor, Grade 4.

TRANSFERS

Ontario

J. K. Williams, from Special Exciseman, Grade 3, Toronto, to Special Exciseman, Grade 3, Kitchener (Waterloo).

Manitoba

R. W. Dalling, from Customs Excise Enforcement Officer, Moose Jaw (East Poplar River) to Customs Truckman, Winnipeg.

EXPORTS OF PLANKS AND BOARDS

Canada's exports of planks and boards during the calendar year of 1938 totalled 1,667,088,000 feet valued at $35,887,481.

EXPORT OF PULPWOOD

Exports of Canadian pulpwood during 1938 amounted to 1,587,529 cords valued at $13,641,798 compared with 1,542,853 cords worth $12,088,329 in 1937 and 1,115,651 cords at $8,276,423 in 1936.

The Minister of National Revenue has ordered that the fixed valuation for duty purposes on Pears, as set forth in Fruit and Vegetable Bulletin No. 17 (1938), be cancelled effective on entries on and after the 20th March, 1939.

STOCKS OF UNMANUFACTURED TOBACCO

The stocks of unmanufactured tobacco on hand at the close of 1938 aggregated 74,740,171 pounds, of which 67,779,854 was Canadian tobacco and 6,960,317 was imported. On December 31, 1937, the stocks totalled 54,332,443 pounds, 47,335,460 pounds of which was Canadian and the remainder imported.

RAW COTTON IMPORTS

Canada imports large quantities of raw cotton annually, amounting in the calendar year 1938 to 134,760,525 pounds. Although the United States supplied most of this, Egypt was in second place with a total of 3,300,580 pounds, followed by British India with 548,147 pounds, the United Kingdom 253,425 pounds and China 104,470 pounds.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the months of April to March inclusive, of the fiscal years 1937-38 and 1938-39 — (Decrease marked*).

Districts	1937-38	1938-39	Increase or Decrease	Districts	1937-38	1938-39	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	970,278 58	499,138 14	*471,140 44				
Halifax.......	1,614,332 04	2,337,848 27	723,516 23	Fort William..	358,576 27	505,018 00	146,441 73
Saint John....	1,100,727 72	1,585,397 16	484,669 44	Winnipeg......	3,008,383 60	3,993,986 12	985,602 52
Quebec........	1,226,967 42	1,741,582 63	514,615 21	Regina........	329,076 46	328,747,66	*328 80
Montreal......	32,418,197 85	36,786,414 78	4,368,216 93	Saskatoon.....	208,444 61	176,348 66	*32,095 95
Ottawa........	8,073,802 80	9,025,014 73	951,211,93	Calgary.......	1,429,446 49	1,683,961 50	254,515 01
Kingston......	270,446 93	276,966 95	6,520 02	Edmonton....	493,181 48	589,310 78	96,129 30
Belleville.....	614,810 14	614,443 18	*366 96	Vancouver....	8,819,373 99	10,973,647 11	2,154,273 12
Toronto.......	40,645,212 45	48,884,606 40	8,239,393 95	Yukon........	26,674 98	46,482 17	19,807 19
Hamilton.....	8,027,965 31	9,814,180 34	1,786,215 03				
London.......	10,729,632 36	12,163,043 11	1,433,410 75	Total.....	120,365,531 48	142,026,137 69	21,660,606 21

The
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Department of National Revenue

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Private Secretary, MISS A. L. WICKWIRE, M.A.

Commissioner of Customs, H. D. SCULLY
Commissioner of Excise, DAVID SIM
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
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General Executive Assistant, P. L. YOUNG

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Tourist Season Here Again

ONCE more the tourist season is here. Friendly visitors from other lands during the summer and autumn months will come to Canada, and the border ports and outports are prepared to cope with the incoming and outgoing tide of ever-welcome neighbours. It has been stated on previous occasions, and may be repeated, that Customs officers will lend a willing and helping hand to those who pass through our gates on vacation bent, or for any purpose. The high standard of service rendered in other years will be maintained in all respects. Of this the Department is assured. The incoming visitors are heartily welcomed, and the aim of all Customs officers is to pass them through with courtesy and dispatch.

But not the Lawn Mower

"WHY doesn't somebody tell me these things?" On Easter Sunday afternoon, when the main Customs room at the Peace Bridge at Fort Erie was crowded with United States tourists entering Canada and returning Canadians who were making declarations, this exclamation caused many heads to turn with inquiring glances toward its source. When the rush was over (W. G. Stamp, Collector, informs the REVIEW), one of the officers recalled the occurrence and gave his account of it. He approached the automobile of a Canadian returning from the United States and noted the rear seat of the car was piled high with packages and bundles of various size, and a lawnmower fastened on the rear bumper of the car. The owner declared each package, including the lawnmower, and stated he wished to claim exemption thereon. After compiling a list of the goods, the total value of which was $103.25, the officer brought the claimant to the Customs office to complete his declaration, at the same time informing him that lawnmowers did not come within the scope of goods on which exemption could be allowed. The man appeared to be much perturbed on hearing this, and anxiously inquired what could be done in the matter. The officer explained that exemption could be allowed on the balance of the merchandise, and duty and taxes paid on the lawnmower. The owner expressed surprise that the matter could be adjusted so satisfactorily, stating he actually did not need the lawnmower, but had acquired it just in order to bring the amount of his purchases to the "required amount of one hundred dollars." Further discussion disclosed he was under the impression that it was necessary for a Canadian to have obtained, before he returned to Canada, sufficient items to total one hundred dollars, before he could make an exemption declaration. The phrase "One Hundred Dollars Exemption" commonly used in referring to such declarations, had apparently confused him in his understanding of the regulations, and his surprise and pleasure upon learning that he could make an exemption declaration on any amount less than the one hundred dollars had occasioned the exclamation, "Why doesn't somebody tell me these things?"

For Convenience of Tourists

ARRANGEMENTS are again being made by the Department to facilitate the examination of tourists' baggage by employing Customs officers at the under-mentioned points during the summer season 1939:—

In Ontario.—Algonquin Park—baggage examined at Toronto or Bracebridge; Bala—baggage examined at Toronto; Huntsville—June 1 to September 30; Lake Joseph—baggage examined at Toronto; Muskoka Wharf—during season of navigation; Point au Baril—June 1 to September 30; Timagami—baggage examined at North Bay, Ont.

In Alberta.—Jasper Park—June 1 to September 30; Lake Louise—June 10 to September 10; Waterton Lakes—June 23 to September 5; Chief Mountain—May 1 to October 15.

To and Fro Over the Border

UNITED States motor cars entering Canada during March for stays of from a few hours to six months, principally for touring purposes, totalled 172,518, made up of: 25,842 cars under 60-day touring permits, 3,297 under travellers vehicle permits, 143,369 for periods not exceeding 48 hours and 10 for periods up to six months. During March last year the number of United States cars entered was 196,407, a difference of 23,889.

While the majority of the cars entered during March were from border states a number were from the sunny south. Forty-two cars entered under 60-day touring permits bore the licence plates of Florida. Ten came from Alabama, 23 from Georgia, 4 from Mississippi, 5 from Louisiana, 48 from Texas, 2 from New Mexico and 11 from Arizona. Every state in the Union was represented. New York State had the largest representation with a total of 8,159, while Michigan was second with 6,987, Washington third with 3,671, and Vermont fourth with 2,398.

Ontario entered the largest number of cars in March under 60-day touring permits with a total of 16,139, followed by Quebec with 4,347, British Columbia 4,168, New Brunswick 740, Manitoba 272, Alberta 132, Saskatchewan 36, Nova Scotia 8. Quebec issued the largest number of travellers vehicle permits, viz., 1,293, while Ontario entered the greatest number of cars for short stays of 48 hours or less, namely 88,067, New Brunswick coming next with 37,953 and Quebec third with 11,017.

The port of Windsor held first place in the number of sixty-day touring permits issued with a total of 6,448. Fore Erie was next with 5,079, followed by Niagara Falls 2,366, Pacific Highway 1,868, Sarnia 1,221, Phillipsburg 1,112 and Lacolle 1,066. Windsor also reported the largest number of cars entered for 48 hours or less, totalling 34,749. Other points showing substantial entries of this class of traffic were: Niagara Falls 28,178, St. Stephen, N.B., 24,696, Fort Erie 19,394, Rock Island, Que., 4,211, Edmundston, N.B., 4,184, Milltown, N.B., 3,845, Sarnia, Ont., 2,294, Clair, N.B., 1,925, Walkerville, Ont., 1,832, Beebe, Que., 1,403, Emerson, Man., 1,139.

During the month of March a total of 29,755 Canadian automobiles was reported outward under touring permit, 2,313 more than in March last year. Of this total British Columbia cleared 12,375 Canadian cars, Ontario 11,732, Quebec 4,599, Manitoba 400, New Brunswick 298, Saskatchewan 174, Alberta 170, Nova Scotia 7. Pacific Highway, B.C., cleared the largest number for any border point with a total of 5,013. Then followed Niagara Falls with 4,152, Fort Erie 2,704, and Windsor 2,572. Other busy points of exit were: Huntingdon, B.C., 1,880, Lacolle, Que., 1,587, Osoyoos, B.C., 988, Aldergrove, B.C., 932, Boundary Bay, B.C., 913, Sarnia, Ont., 899, Trout River, Que., 891, Douglas, B.C., 668.

Twenty-six automobiles were entered under sixty-day touring permit during March from countries other than the United States. One car was from distant China, one each from Belgium and Brazil, two from the United Kingdom and eleven from Hawaii. Other countries represented were: Panama 2 cars, Mexico 3, Alaska 3 and Newfoundland 2.

Export of Arms and Ammunition

NINETEEN permits for the exportation of arms, ammunition, implements or munitions of war were issued by the Department of National Revenue during the month of March, 1939, the total value of which was $120,367.

The principal shipments consisted of propellant powders valued at $46,080, exported to the United Kingdom, and aircraft totalling $45,546, of which $23,195 went to the United Kingdom; $8,500 to the United States; $7,507 to Dominican Republic and $6,344 to Nicaragua. Aircraft parts totalling $20,880 were exported to the United Kingdom.

The balance consisted of small arms ammunition valued at $7,334; $7,176 going to the United Kingdom; $97 to Cuba; $54 to Newfoundland and $6 to the United States. Aircraft engines to the value of $425 and rifles and revolvers totalling $102 were exported to the United States.

Goods Entered Free by Returning Canadians

CANADIANS brought home from abroad $8,940,974 worth of goods duty free under the one hundred dollars exemption clause provided in the Customs Tariff, during the past fiscal year. This was an increase of $1,753,328 over the previous fiscal year, 1937-38, when duty was exempted on $7,187,646 worth of goods entered. Of the total brought in last year goods from the United States alone were valued at $8,236,892, the remainder, amounting to $704,082, coming from other countries. Clothing was the principal item imported, totalling in value $4,165,102 from all countries, of which $3,835,689 came from the United States. Furniture and household appliances were next in value totalling $1,033,228, of which $989,172 was from the States. Then followed boots and shoes $864,545, the States supplying $841,246, radios $717,676, with $715,547 coming from across the line. Automobile tires and tubes entered free were valued at $135,325 and automobile accessories at $115,560. Of these amounts the value from the United States alone was $135,258 and $115,421 respectively. Under the heading Miscellaneous Commodities goods to the value of $1,909,538 were brought in, and of this amount $1,604,559 came from across the border.

During the month of March goods brought in by returning Canadians under this Tariff provision totalled in value $711,603, compared with $608,569 entered in March, 1938. Of these totals goods from the United States were valued at $673,860 and $567,890 respectively. Totals in detail for March, showing the value of goods brought in from all countries, with totals from the United States in brackets, were: clothing $357,824 ($342,094), furniture and household appliances $77,952 ($71,875), boots and shoes $68,611 (67,140), radios $53,406 ($53,117), automobile tires and tubes $6,509 ($6,509), automobile accessories $5,075 ($5,075), miscellaneous commodities $142,226 ($128,050).

The Year at St Hubert

INTERNATIONAL air traffic through the Customs Air Harbour, St. Hubert, near Montreal, during the fiscal year ended March 31, 1939, increased substantially compared with the previous fiscal year. The total number of aeroplanes cleared was 2,597, an increase of 756, while passengers numbered in all 8,767, an increase of 2,468, and pieces of baggage 11,216, an increase of 3,513. Mail bags inward and outward totalled 9,929, increase 1,147, while the total weight of the mail carried was 145,436 pounds, a drop of 1,170,688. Express packages carried numbered 881, while the value of importations for the year was $124,121. Flights cancelled owing to weather conditions totalled 243, inward 113, outward 130. Thirty-three tourist permits were issued during the year.

Collectors Advised

COLLECTORS are asked to note that, under the provisions of Order in Council P.C. 1/2160, dated September 1, 1938, authority is granted for refund or remission of the consumption or sales and special excise taxes ordinarily payable on vaccine and serum for the prevention of encephalomyelitis in horses, when imported by a Provincial Government Department for distribution, whether for resale or not. This authority has also been extended to cover domestic purchases made by a Department of a Provincial Government.

When the vaccine or serum is imported or purchased by persons, firms or corporations, the taxes are exigible, subject to refund if and when sales are made to a Provincial Government.

"Made in Canada" Rulings

CRUDE Petroleum has been transferred from the category of " a class or kind *not made or produced* in Canada " to that of " a class or kind *made or produced* in Canada," and in accordance with the Government's undertaking to give " adequate notice " to parties concerned, the ruling referred to is to be effective three weeks from the date hereof, March 31, 1939.

Hand and Breast Drills have been transferred from the category of " a class or kind *not made* in Canada " to that of " a class or kind *made* in Canada," and in accordance with the Government's undertaking to give " adequate notice " to parties concerned, the ruling referred to is to be effective three weeks from the date hereof, April 24, 1939.

Models 6, 6S and 6T ·22 calibre Automatic Rifles manufactured by Savage Arms Corporation, Utica, N.Y., U.S.A.

Model 087 ·22 calibre Automatic Rifles manufactured by J. Stevens Arms Company, Chicopee Falls, Mass., U.S.A.

Models A1 and A1E ·22 calibre Automatic Rifles manufactured by Marlin Fire Arms Company, New Haven, Conn., U.S.A. have been transferred from the category of " a class or kind *not made* in Canada " to that of " a class or kind *made* in Canada," and in accordance with the Government's undertaking to give " adequate notice " to parties concerned, the ruling to it to be effective three weeks from the date hereof, April 11, 1939.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of March, 1938, and March, 1939:—

March, 1939, spirits potable, $560,509; March, 1938, $539.659. March, 1939, spirits, non potable, $63,635; March, 1938, $58,371. March 1939, validation fee, $19,108; March, 1938, $31.213. March, 1939, malt, $637,141; March, 1938, $782.204. March, 1939, beer, $13,403; March, 1938, $22.690. March, 1939, malt syrup, $8.261; March, 1938, $9,451. March, 1939, cigars, $28,911; March, 1938, $34,008. March, 1939, cigarettes, $2,063,164; March, 1938, $2,117.165. March, 1939, manufactured tobacco, $452.258; March, 1938, $414,560. March, 1939, licences, $20,303; March, 1938, $19,420. March, 1939, total, $3,866,697; March, 1938, $4,028,746.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of March, 1938, and March, 1939:—

March, 1939, tobacco, cut. 1,945.101 pounds; March, 1938, 1.735.370 pounds. March, 1939, tobacco, plug, 267,620 pounds; March, 1938, 280.997 pounds. March, 1939, snuff. 56,219 pounds; March, 1938, 57,219 pounds. March, 1939, cigarettes, number 515.782,351; March, 1938, 529.272.350. March, 1939, cigars, number 9.473.510; March, 1938, 11.146,160. March, 1939, foreign leaf tobacco, 294,097 pounds; March, 1938, 393,797 pounds.

Opium and Narcotic Drug Act

REFERRING to Memorandum Series D No. 27, advice has been received from the Department of Pensions and National Health of an amendment to the Act, making additions to the Schedule of Narcotics shown on page (12) of the Office Consolidation of The Opium and Narcotic Drug Act accompanying the memorandum.

Opium poppy, or any portion thereof, whether dried or otherwise, except the seed, is added to Part I of the schedule, and Dihydrocodeine (Paracodeine) to Part II.

Cannabis Sativa, otherwise known as Hashish, Marihuana or Indian Hemp, is already included in Part I of the schedule, and the particular attention of Collectors is drawn to the fact that neither the plant nor its seed can be imported or exported except under narcotic licence.

Charlottetown, P.E.I., has been added to the list of ports mentioned in paragraph (4) of the regulations at which narcotics may be imported.

Export of Wheat and Flour

MARCH 1939 exports of Canadian wheat aggregated 6,564,277 bushels appraised at $3,987,087 in comparison with 3,487,449 bushels at $4,452,423 in the corresponding month last year. The average export price fell to 61 cents per bushel from $1.28. The amount sent to the United Kingdom was 5,175,712 bushels as against 2,170,113 a year ago. Export shipments of wheat flour were also advanced, totalling 360,752 barrels valued at $1,110,095 as against 301,735 at $1,770,784 a year ago. The average export price was $3.08 as against $5.67. The United Kingdom took 204.122 barrels as against 179,414.

No Air Mail in Those Days

FROM London, England, to St. Andrews, N.B., in 55 days! Such was the record of at least one mail delivery in the winter of 1830. The *Editor* has in his possession several old letters which date back to pre postage-stamp days when " fast " mail packets sailed the seas. Some of the letters are dated 1830, others 1842. A letter sheet in those days was folded into the form of an envelope and held together by sealing wax. It was officially stamped with the date of posting, the amount of postage and the word " Paid " in red ink. Just when it would reach its destination was problematical. Mail packets could not run on schedule as steamers do today; much depended on weather conditions. Crossing in summer was much speedier than in winter, spring or autumn, a difference ranging all the way from 15 days to 55 days or more. Here are typical examples showing length of passage as indicated by mailing and arrival dates at different times of year. A letter stamped in London with the date August 18, 1842, was received in St. Andrews, N.B., September 2, fifteen days later. Another mailed July 15 the same year arrived at St. Andrews, August 2, a space of eighteen days.

In contrast to these comparatively speedy summer runs the mail packets often required about six weeks to make the crossing in the spring or autumn, and about nine weeks in the stormy winter months. For instance, a letter mailed in London on March 6, 1830, did not reach St. Andrews until April 26, a period of forty days, while another letter carried between the same two ports in 1842 was also forty days in transit. It was mailed February 1 and was delivered March 12.

Crossing the Atlantic under sail, however, in the winter months must have been a trial of strength, as the very long periods required for the trip, shown by the letter dates, bear mute witness. The *Editor* has one letter sheet that bears the London mailing date of October 20, 1830, and which was stamped in St. Andrews as received on December 8—fifty-five days later, and another letter which was mailed January 16, 1842, and was received at the New Brunswick port fifty-five days later on March 12.

These two letters are typical of official Customs correspondence of those days. They were addressed to the Collector at St. Andrews by the "Commissioners for managing and causing to be levied and collected Her Majesty's Customs." The older letter reads in part:—

> We acquaint you that provided there be any evidence of the goods seized out of the Schooners *Relief* and *Sarah Ann* having been imported into Grandmanan, the same would be liable to forfeiture under the Act 7th Geo. 4 Cap. 48, Sec. 43. We direct you to govern yourselves accordingly.
>
> We further inform you that the first mentioned vessel was in strictness of law liable to forfeiture for having imported the Quintal of Cod Fish which is stated to have been brought from a Port in the United States—and that the *Sarah Ann* was also liable to forfeiture for having the keg of Gunpowder on board—but as the quantity of prohibited goods was so small in both cases, you should have delivered the latter vessel as well as the *Relief* upon security to abide our decision, and in the event of the same having been condemned you are to restore the proceeds upon payment of the costs and expenses incurred.

The letter of 1842 also refers to seizures, directing the Collector to retain in his hands the proceeds of seizures condemned in Vice-Admiralty Court, to await the event of appeals which may be made to the High Court of Admiralty, within twelve months from the date of their condemnation. There having been no appeals against any sentence of condemnation between the dates July 5, 1840, and January 5, 1841, there was no objection to the distribution of the proceeds now that twelve months had elapsed.

Departmental Rulings

"Atlas" Hydraulic Arbour Presses, Models 70H and 50H, per illustrations, manufactured by the Atlas Press Company, Kalamazoo, Mich., at the present time are held to be of a class or kind made in Canada and are rated at 25 per cent ad valorem, Item 427, under the Canada-United States Trade Agreement.

Portable "Keystone" Universal Track Grinder and the "Keystone" Slotter and Overflow Grinder, per illustrations, manufactured by the Keystone Grinder & Mfg. Co., Pittsburgh, Pa., operated by gasoline engines and specially designed for removing overflowed metal from switch points and stock rails, at the present time are held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement.

The new V Belt drive improved Schlueter Floor Surfacing Machine, per illustration, drum type, manufactured by the Lincoln-Schlueter Floor Machine Co., Chicago, Ill., at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Motor—Item 445g.

Models Nos. 1½ and 2 "Grand Rapids" Universal Cutters and Tool Grinders, as illustrated and described in catalogue of the Gallmayer & Livingstone Co., Grand Rapids, Mich., at the present time are held to be of a class or kind made in Canada and are rated at 25 per cent ad valorem, Item 427, under the Canada-United States Trade Agreement.

"Landis" No. 24 Rough Rounder, per illustration, manufactured by the Landis Machine Co., St. Louis, Mo., at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, item 427a, under the Canada-United States Trade Agreement. Motor—Item 445g.

"Alka" BH Capping Machine, per illustration, from A/B Alka Aluminiumkapslar, Linkoping, Sweden, at the present time is held to be of a class or kind made in Canada and is rated at 25 per cent ad valorem, Item 427, under the Canada-United States Trade Agreement.

Referring to the Extract of Tariff item 653 in Schedule C of the French Treaty, it is considered that, for future importations, the determining factor is to be the material in which the brushes are mounted, which may or may not be that in which the bristles are set.

Officers are reminded that all mail matter received from seed companies outside of Canada and which is suspected of containing seeds must be carefully examined and duty collected on any dutiable seeds enclosed therewith.

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN EXPORT TRADE DURING THE MONTH OF APRIL, 1938 AND 1939

—		April, 1938		April, 1939	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		....	51,248,752	....	55,811,550
Total Exports (Foreign Produce)		....	5,004,383	....	695,204
PRINCIPAL ITEMS OF EXPORT—					
Wheat	Bush.	1,617,703	2,052,224	2,831,612	1,646,190
Wheat flour	Brls.	184,703	1,050,034	275,275	825,277
Fish	Cwt.	105,877	1,001,415	160,438	1,264,702
Furs	$	....	413,000	....	475,521
Meats	Cwt.	152,073	2,752,291	121,334	2,086,687
Cheese	Cwt.	16,204	253,044	3,766	55,417
Planks and boards	M ft.	90,978	1,876,021	122,859	2,522,331
Wood Pulp	Cwt.	651,793	1,813,017	842,605	2,028,987
Newsprint	Cwt.	3,734,532	7,979,896	3,247,041	6,955,061
Automobiles and parts	$	....	1,868,811	....	1,187,742
Copper, partially manufactured	Cwt.	391,962	3,626,438	402,727	3,817,631
Nickel, unmanufactured	$	....	3,197,392	....	4,589,443

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the first month of the fiscal year April, 1938, and April, 1939 — (Decrease marked *).

Districts	1938-39	1939-40	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	58,274 64	61,086 72	2,812 08
Halifax	244,533 79	189,281 82	*55,251 97
Saint John	245,903 80	228,312 27	*17,591 53
Quebec	225,451 58	167,261 84	*58,189 74
Montreal	3,637,709 50	3,394,531 55	*243,177 95
Ottawa	1,208,236 22	1,133,631 99	*74,604 23
Kingston	72,197 52	62,071 39	*10,126 13
Belleville	101,368 89	105,091 21	3,722 32
Toronto	5,300,999 22	5,638,223 02	337,223 80
Hamilton	1,419,994 12	1,390,432 39	*29,561 73
London	5,461,606 62	1,482,056 55	*3,979,550 07
Fort William	56,037 75	57,394 19	1,356 44
Winnipeg	232,712 56	299,163 13	66,450 57
Regina	51,428 80	68,993 86	17,565 06
Saskatoon	18,797 85	37,703 90	18,906 05
Calgary	116,965 57	135,358 29	18,392 72
Edmonton	44,116 06	62,794 27	18,678 21
Vancouver	634,682 98	658,828 89	24,145 91
Yukon	1,836 02	7,055 43	5,219 41
Total	19,132,853 49	15,179,272 71	*3,953,580 78

OUTSTANDING AND LOST CHEQUES

(Written for the REVIEW by J. A. Ross, Chief Treasury Officer of the Customs and Excise Divisions.)

Each branch of the Department of National Revenue has some feature peculiar to its operations, which will be quite commonplace and routine to the employees of that branch, but of which little or nothing is known to others in the service.

J. A. ROSS.

The Accounts Branch of the Customs and Excise Divisions is not without such features, aside from the general plan of accounting. In serving the Department, the receiving of the revenue and the paying of the bills, with all the details relating thereto; this branch has to do more or less with every other branch at headquarters, the Comptroller's office, all the ports of the Dominion and various Departments at Ottawa, as well as a large number of individuals and concerns.

The feature it is proposed to deal with in this article is that of "Outstanding and Lost Cheques," which it is hoped may not be without some passing interest and incidentally some information, especially to Collectors and other officers.

There is a touch of human interest in the following incidents: A report received from one port was that a young lady clerk, who acted as attorney for an importer, took a refund cheque home with her for safe keeping over night. She put it away and forgot all about it. The Collector informed the payee the name of the party who signed for the cheque. The young lady when reminded of this remembered taking it home but did not know what she had done with it. A search was made and the cheque was finally found. It had been put in an unused teapot.

Another was the case of a farmer who received a cheque, put the envelope in his pocket and went out to plough. The envelope worked out of the pocket and was ploughed under. No crop of cheques came up, so he applied for a duplicate.

Then, an accommodating officer put his own salary cheque in an envelope with those of four other officers for delivery. In shovelling snow, the envelope fell out of his pocket and was covered up. The cheques were recovered in the Spring and returned to the Department, thence to the Department of Finance, and in turn to their last resting place in the office of the Auditor General. In the meantime, duplicates had been issued.

Take the fiscal year 1936-37, as that is the latest complete twelve months' period for which we can claim a near clean-up, in so far as such a claim may be possible in respect of outstanding cheques. Towards the close of the calendar year 1937, this branch was furnished with a list by the Cheque Adjustment Branch of the Department of Finance, to which all paid cheques are returned, showing that 132 of our cheques issued during the year ended March 31 were still outstanding. It is hardly necessary to say that none of these cheques were issued in payment of salaries of employees. All but two covered payments of Refund Claims. The amounts ranged from 9 cents to $99 and totalled $1,068.

Each year has its crop of outstanding cheques and we receive lists, such as the one just referred to, some time in December or January following the close of the previous fiscal year in March. We are dealing with those of 1937-38 at the present time.

When these lists are received each Collector is given full particulars of any missing cheques sent through his port, and he is asked to communicate with the payees or attorneys in an effort to have them traced. The result is that we receive a report on the disposition of every outstanding cheque. This means considerable correspondence between this office and the Collectors and in turn between those officers and the importers.

The final round-up of the 132 cheques for 1936-37 was:—

Carefully or carelessly put away in pigeon holes, drawers or on files, and forgotten, recovered on a search being made, cashed and turned in, 59; Bonds of Indemnity furnished to secure the issue of duplicates of cheques which could not be found, 21; Returned to the Department owing to the fact that the payees could not be located, 7; Mailed to parties and nothing more heard of them, letters of inquiry sent and returned, may never be cashed, 15; Issued for small amounts and lost or destroyed, claims abandoned rather than give bonds for the issue of duplicates, 29; One sent to a foreign country (Germany) and not returned, 1; Total 132.

This accounts for the number with which we started out.

In 1936-37 the number of cheques sent out from this branch was 175,000 and totalled approximately $22,000,000. While the number of outstanding cheques and the amount involved represent very small percentages of the figures just mentioned, it seems a little strange that the payees made no inquiry in respect of payment of the amounts which it it is reasonable to suppose would be shown on their records as owing them by the Department.

It will be noted that the inquiry, relating to the cheques with which we have just dealt, came to us from the Department of Finance but in addition to these we had many inquiries from payees in respect of cheques not received, or lost or destroyed after being received. There were about 40 of these, 30 Departmental and 10 Port cheques, for 1936-37, and duplicates were drawn within the year on bonds or undertakings being furnished. They were issued in payment of salaries or other services, Refund and Drawback Claims.

In a service of almost forty years and considering the hundreds of thousands of cheques handled in the branch during that period, the writer can only recall one instance where a cheque was cashed on a forgery. In that case another cheque was issued to the payee, but the forger was not apprehended though a rigid investigation was conducted.

When one considers the great volume of business transacted between the Accounts branch and the ports across Canada, in the matter of cheques alone, it is remarkable that comparatively few have gone astray, and in all these years the number of cheques mislaid at ports and later found, could be counted on the fingers of one hand.

In conclusion the writer expresses his high appreciation of the careful and efficient manner in which cheques are handled at the ports, also of the fine co-operation received in all other business this office has with Collectors and other port officers, which taken as a whole over the Dominion is very extensive.

DECISION OF THE TARIFF BOARD

At the Sitting on December 15, 1938. Appeal No. 103.

In the matter of the appeal by Messrs. Chantler & Chantler, Toronto, from a ruling of this Department respecting the classification of Goggle Frames, the appellants claiming that these articles are dutiable as shapes of cellulose acetate under tariff item 238d or alternatively that they are parts, unfinished, for the manufacture of spectacle and eyeglass frames within the meaning of tariff item 328a.

Ruling on January 17, 1939: "Appeal Dismissed."

HERE AND THERE

Typographical errors are rarely found in the pages of the REVIEW. There was one, however, in the April number. Under the heading "Income Tax and Those Who Pay It," the decimal point was inadvertently omitted before the figures 16 in the bracket at the beginning of the second line of the fourth paragraph of the article. The omission is thus rectified.

An officer at a border port sent this little story to the *Editor*:—

A pretty young woman was driving her car when something went wrong with the engine. The traffic light changed from green to red and back again to green and still she could not get the car to budge. The traffic policeman strolled up.

"What's the matter, miss?" he inquired gently. "Ain't we got the colours you like?"

The Commissioner of Income Tax reports that on March 30 the Inspector of Income Tax, Regina, received $64, made up of two bills of $20 denomination, two of $10 and four of $1, in an envelope bearing the postmark "Regina, 10.00 a.m.," and addressed to the "Inspector of Income Tax, Dominion Government Building, City."

According to some old Customs records, commented on in a recent number of the REVIEW, of an investigation of the port of Montreal conducted in 1875 by order of Hon. Isaac Burpee, Minister of Customs, some irregularities were found, the port was overstaffed and costs of operation were too high. Each Customs officer was required to write in detail the duties of his office, and J. W. Dunscomb, Commissioner of Customs, jotted down in pencil his recommendations in each case at the side of the page.

Revenue collected from Customs duties for the fiscal year 1874-5 amounted to $5,862,039, a monthly average of $488,503, while the maintenance cost of the port was $100,833, made up as follows: salaries of officers $85,454; amount paid to supernumerary tidewaiters, lockers, acting clerks, etc., $6,055; contingent expenses $8,173; excess of disbursements over examining warehouse receipts $1,151.

This amount, the investigator claimed, was too high. The fiscal year closed with June, and the expenses for that one month, exclusive of Customs House rent, were $13,602. Mr. Dunscomb commented on this as follows:

> If the rest of the building was added to this sum it would make a frightful expenditure. The expenditure is not under any proper control. There is a large number of employees, adding up to 169—in the absence of systematic organization, many of these must ever be mere idlers—and the pressure to bring in new hands, may be understood.

A "Memorandum of Relatives in Customs House" reveals that 23 of the Montreal Customs officers employed at that time had from one to three relatives on the staff. There were two brothers and their two brothers-in-law; a father and two sons; three brothers; two brothers and a step-father; two brothers and a son; a father, son and son-in-law.

That Mr. Dunscomb was greatly troubled about the overstaffing of the port and the consequent expense is shown by his remarks:—

> The number of officers and employees is very large—excessive, but an insight into the manner in which places are made and men introduced may be had by referring to the little family table on page three—a systematic practice much to be deprecated.

Another interesting item dealt with in the old ledger is the cost of maintaining a Customs boat service at Montreal. For nearly two closely written pages one of the officers, a tide surveyor, explains in detail the expenditures on the boat service which consisted principally of salaries for boatmen, and of repairs. Mr. Dunscomb dismisses the whole subject with the following words:—

> This is a long story about a very little matter—and to make short of it—I do not think that any boat is required, or that in such a current, a boat can be useful or necessary for the service.

COLLECTIONS DURING PAST FISCAL YEAR

Summary of Customs and Excise at Leading Ports

A view of a portion of the busy harbour and waterfront of Vancouver.

IT has been customary to give in the REVIEW a comprehensive summary at the end of each fiscal year of Customs and Excise business during the twelve months period at some of the chief ports. This article is based on information supplied by Collectors whose cooperation is appreciated by the *Editor*.

HUNDRED MILLION AT MONTREAL

Collections at Montreal of Customs-Excise revenue during the fiscal year 1938-39 amounted to $100.204,559. The largest collections for any one month were taken in November. totalling $9,449,539. October receipts were the second largest, amounting to $9,420,756, and June the third largest, amounting to $9,348,789.

Revenue received at the Customs express branch for the year totalled $2,129,623, an increase of 4 per cent over the previous fiscal year, and the number of packages received was 225,474, an increase of 21,935, or about 10 per cent. The number of entries passed was 30,578. Postal branch collections amounted to $829,728, and the number of parcels received to 292,633.

A summary of shipping activities at the port for the past fiscal year gives the following: foreign vessels inward 1,184, registered tonnage 4,404,710, outward 1,099, registered tonnage 4,168,946; coastwise vessels inward 4,705, registered tonnage 4,676,678, outwards 4,851, registered tonnage 4,946,168.

Grain deliveries at this port totalled 99,315,660 bushels, a substantial increase over figures of 1937. Of these deliveries the port records show that 91,226,148 bushels were exported. The inward movement of coal and oil continued to be a most important feature of the port's activities, the harbour records showing a total import of 3,375,716 tons of coal, while import oil products reached a new high, totalling 2,760,792 tons.

Collections at Toronto

A total of $55,143,908 in Customs-Excise revenue was collected at the port of Toronto during the past fiscal year. The heaviest revenue was received from Excise taxes amounting to $28,522,142, followed in order by import duty totalling $17,264,176, sales tax $3,961,497, Excise duty $2,750,797, Excise tax $2,608,638, sundry collections $36,658.

Duty collected at the Customs express branch in the twelve months period amounted to $2,192,446. The number of packages received was 248,354, entries 47,785. At the postal branch $793,195 was collected last year, while packages received numbered 416,018, entries 34,271.

Aeroplanes cleared through the Customs air harbour in the past fiscal year numbered 358, inward 185, outward 173. Of this total 191 were United States planes and 167 Canadian. Passengers totalled 394; United States planes carrying 234, Canadian planes 160.

Revenue at Hamilton

The port of Hamilton, Ontario, collected $14,387,374 in Customs-Excise revenue during the past fiscal year. Totals in detail were: import duty $3,285,715, sales tax on imports $355,976, Excise tax on imports $666,521, sales and Excise taxes (domestic) $6,662,818, Excise duty $3,412,072, sundry collections $4,272.

Postal branch collections for 1938-39 amounted to $96,790, and the number of parcels handled was 44,044. Collections at the express branch totalled $197,851, and the number of packages handled 31,221.

At Windsor

Customs-Excise revenue collected at the port of Windsor, Ontario, in the past fiscal year amounted to $8,355,431, made up of: import duty $3,548,280, Excise taxes $4,581,461, Excise duties $203,104, sundries $22,586. At the Customs postal branch collections totalled $16,314, entries 1,321 and packages handled 8,739. Collections at the Customs express branch numbered $41,357, entries 1,561, packages 7,232.

At the port of Walkerville $8,275,185 was collected in Customs-Excise revenue during 1938-39. Import duties amounted to $3,370,654, Excise taxes $4,129,418, Excise duties $767,738, sundries $7,374.

The year just ended was the first fiscal year since the former outport of Walkerville was raised to the status of a port. The total collections for the metropolitan area for the fiscal year 1938-39 was $16,630,616, a decrease of $3,535,965 from the previous year. The 1937-38 period showed, however, the third largest collection in the history of the port of Windsor (with the then outport of Walkerville), amounting to $20,166,581. This compares favourably with the total of two years ago when $17,663,238 was collected, Customs entries during the past year totalled 75,499, export entries 51,064, Excise tax entries 3,368, Excise duty entries 317, manifests received 43,515, manifests forwarded 379,486.

At Winnipeg

A revenue of $9,393,585 was collected at the Customs-Excise port of Winnipeg during the past fiscal year. Excise taxes, domestic, yielded the largest income, viz., $3,448,665. Then followed import duties $3,404,839, import sales tax $1,051,807, Excise duties $926,177, import Excise taxes $552,680, sundry collections $9,418. The heaviest collections for any one month of the year were taken in September, amounting to $911,698, and the second heaviest in November, totalling $908,015.

Manifests received in the twelve months period numbered 35,083, Customs entries 77,535, Excise tax entries 10,839, Excise duty entries 4,406. Pieces of baggage received at the Union Station numbered 5,536, pieces examined 5,267, pieces forwarded 269. Entries totalled 400. C.P. Railway baggage received numbered 3,677 pieces, examined 3,583 pieces, forwarded 94 pieces. Entries numbered 472.

Revenue collected at the Customs postal branch, in the twelve months period, amounted to $150,941, while the number of parcels received was 115,139, entries 8,617. Collections at the express branch were up $38,149 over the previous fiscal year to a total of $348,146. The number of packages received increased by 8,740 to a total of 66,268, while entries increased by 1,422 to a total of 10,492.

A total of 743 aeroplanes, carrying in all 2,526 passengers, was entered through the Customs airport during the fiscal year, while 730 planes with a total of 2,925 passengers were cleared outward.

At Vancouver

A total of $14,588,243 was collected in Customs-Excise revenue at the port of Vancouver during the fiscal year just ended. Collections in detail were: import duty $6,363,834, sales tax on imports $1,820,905, Excise tax on imports $965,858, Excise tax $4,716,371, Excise duty $693,038, sundry collections $28,236.

Import entries for the twelve months period numbered 106,270, Excise tax entries 13,726, Excise duty entries 3,298.

Business transacted at the Customs express branch, Vancouver, increased at nearly all points over the previous fiscal year. Packages received numbered 72,372, increase 21,563, entries 7,710, increase 1,333, manifests forwarded 471, increase 46, transfer manifests issued 1,360, increase 109, shipments received 39,129, increase 44. Collections amounted to $277,589, a decrease of $11,981. At the Customs postal branch collections last year amounted to $227,377, while packages received numbered 148,210 and entries 10,787. These totals showed declines.

The work of the examining staff at this port during the past year was as follows: freight manifests issued 30,734, express manifests issued 1,152, pieces of baggage received 125,823, pieces of baggage examined and released 93,229, forwarded in bond 32,424, number of baggage advice notes issued 3,326, small collections $6,330.

The total number of foreign vessels inwards during the year was 3,985, an increase of 371 compared with 1937-38; foreign vessels 3,872, increase 339; vessels coastwise inward 14,414, decrease 1,000, outwards 14,585, decrease 1,104, aircraft inward 1,018, increase 280, outward 1,007, increase 282, pieces of baggage carried by aircraft 2,672, increase 137; United States automobiles inward 262, decrease 27, outward 439, increase 67; Canadian automobiles inward 74, increase 5, outward 86, increase 14.

At Victoria

Business generally increased at the port of Victoria, B.C., during the last fiscal year. Customs-Excise revenue was $1,784,785, made up as follows: import duty $1,137,537, Excise tax $317,373, Excise duty $323,170, sundry collections $6,704. Entries for the past year numbered 21,833, an increase of 1,072. These entries comprised import entries 18,552, Excise tax entries 2,219, Excise duty entries 1,062. Steamship inspection fees realized $5,487, in the twelve months period; fumigation fees $80, sick mariners fund $15,644.

Collections at the Customs postal branch, Victoria, amounted to $68,294, packages 34,668, entries 3,028, while receipts at the express branch totalled $28,249, entries 877.

The flags of twelve nations were flown by vessels arriving and departing from eighteen countries at the port of Victoria during the past fiscal year. The total number of vessels handled coastwise and deep-sea was 15,052, an increase of 2,008, tonnage 14,264,237, increase 33,173. Vessels inwards foreign numbered 4,327, tonnage 4,730,178, outwards 4,438, tonnage 4,729,089; vessels inward coastwise 3,149, tonnage 2,418,004, outwards 3,138, tonnage 2,386,966. Manifests received totalled 4,797, manifests forwarded 1,239, postal manifests forwarded 1,568. Pieces of baggage forwarded numbered 18,471, pieces examined 12,295, pieces received 30,766.

A total of 6,760 declarations was received for exemption under tariff item 703b. The total value of goods brought in under these exemptions was $198,543.

United States aeroplanes inward during the year numbered 19.

At Halifax

A statement of revenue collected at the port of Halifax during the twelve months period, April 1, 1938, to March 31, 1939, gives the following: total Customs-Excise revenue $3,979,947, import duties $1,450,609, sales tax on imports $318,945, Excise tax on imports $244,640, Excise taxes $1,618,495, Excise duties $338,710, sundry collections $8,547.

Export entries during the year totalled $63,527, import entries 22,769, Excise tax entries 1,818, Excise duty entries 1,376, manifests received 10,894, manifests forwarded 18,942.

Foreign vessels inwards during the year numbered 1,262, tonnage 3,035,314, outwards 1,531, tonnage 3,315,106; coastwise vessels inwards 1,580, tonnage 946,380, outwards 1,323, tonnage 688,680. Steamship inspection fees during the year amounted to $10,458, pilotage $88,382, sick mariners' dues $33,549, signal station dues $1,037, fumigation charges $4,865.

Collections received at the Customs express branch in the twelve months period were $35,277, parcels 6,528, entries 1,283. Collections at the postal branch amounted to $27,642, parcels 21,522, entries 1,679.

Revenue at Quebec

Quebec collected $6,458,982 in Customs-Excise revenue during the fiscal year just ended. Collections from Excise duty alone amounted to $3,041,253, an increase of $258,427 compared with 1937-38, other revenues showing declines. Excise tax, domestic, yielded $1,934,852, import duty $1,070,548, sales tax on imports $250,367, Excise tax on imports $155,974, sundry collections $5,988.

Import duty entries numbered 25,463, Excise tax entries 7,443, Excise duty entries 2,701, manifests received 12,245, manifests forwarded 3,564.

A summary of shipping activities at the port of Quebec during the past fiscal year gives the following: vessels arrived foreign 427, registered tonnage 1,975,903, vessels departed foreign 423, registered tonnage 1,729,005; vessels arrived coastwise 2,425, registered tonnage 2,104,370, vessels departed coastwise 2,446, registered tonnage 2,353,689. Coasting licences granted numbered 127, export entries 5,833, in-transitu entries 306.

Three aircraft inward foreign reported during the year, and two outward foreign. Aircraft inward coastwise numbered 2, outward 2.

Business transacted at both the express and postal branches, Quebec, was heavier during the past fiscal year than in 1937-38. Collections at the express branch amounted to $70,139, an increase of $3,038, while packages received numbered 10,739, increase 768, entries 2,095, increase 208. At the postal branch collections totalled $56,332, an increase of $6,010; packages received 64,200, increase 3,112, entries 3,012, increase 155.

At Edmonton

Customs-Excise business transacted at the port of Edmonton during 1938-39 was as follows: total revenue $2,151,801, made up of: Customs import duty $842,141, sales tax on imports $251,255, Excise tax on imports $106,701, Excise taxes, domestic, $606,606, Excise duty $343,257, sundry collections $1,841; Customs entries 18,478, Excise tax entries 3,841, Excise duty entries 1,189.

A statement of business handled at the Customs postal and express branches, Edmonton, during the year, showing comparison with 1937-38, gives the following: postal branch—duty collected $44,675, increase $2,017, parcels received 67,384, increase 5,061; express branch—duty collected $42,789, increase $998, parcels received 9,600, increase 285.

At Calgary

Revenue collected at Calgary in the past fiscal year totalled $2,803,769, a net increase of $75,103 compared with 1937-38 when $2,728,666 was collected. Import revenue amounted to $1,771,266, an increase of $106,592, while Excise duties totalled $371,399, decrease $5,817, Excise taxes $658,886, decrease $25,689. Sundry collections amounted to $2,218, a gain of $18.

A total of 24,670 import entries was taken during the year, an increase of 1,586. Excise duty entries totalled 2,232, increase 78, Excise tax entries 4,091, increase 150.

At the Customs express branch $84,430 was collected in the twelve months period, an increase of $7,603 over the previous year. Packages totalled 16,061. Collections at the postal branch totalled $58,100, a gain of $2,258. Packages numbered 81,171.

At Regina

The port of Regina received $1,585,114 in Customs-Excise revenue during the past fiscal year. Excise taxes were the principal source of revenue, yielding a total of $650,038. Customs duties accounted for $624,353, Excise duties $309,436, sundry collections $1,288.

Collections at the Customs express branch amounted to $36,407, at the postal branch to $25,648.

DOMESTIC EXPORTS TO UNITED STATES

Departmental returns show a marked advance was recorded in March in the value of Canada's domestic exports to the United States, totalling $31,532,474 in comparison with $23.791,322 in the previous month and $23.536,625 in the corresponding month last year. Exports of non-monetary gold amounted to $6,032,000 in March against $3.601.000 in February and nil a year ago.

Some of the principal commodities coming under the recently signed agreement were exported in March as follows, with figures for March 1938 in brackets: newsprint, $7.124.329 ($6.475.550); wood pulp, $2,291,325 ($1.922,226); fine nickel, $1,890,883 ($811.361); softwood planks and boards and square timber, $1,307,481 ($1,083,004); shingles, $891,719 ($808,802); cyanamid, $707.374 ($767,262); whiskey, $591,813 ($948.601); asbestos and asbestos sand and waste, $580.967 ($365,930); cattle, $391.002 ($691.429); undressed furs, $306.581 ($268.401); bran, shorts and middlings, $250,207 ($2.232); artificial crude abrasives, $235,439 ($353.088); soda and compounds, $198.610 ($132.050).

Domestic exports to the United States during the first three months of 1939 were markedly higher, aggregating $91.600,562 in comparison with $61.573.116 in the corresponding quarter last year. Exports of non-monetary gold totalled $19.931,000 as against nil in the same three months of 1938.

Leading commodities exported under the agreement in the first quarter were as follows: newsprint, $20.042.433 ($17.255.278); wood pulp, $6.043,399 ($5,013.625); fine nickel, $5,529,839 ($2,394,081); softwood planks and boards, $3,323,032 ($2,451,395); cattle, $3,028,888 ($1.254,661); shingles, $2.328,793 ($1.772.500); cyanamid, $1,517,381 ($1.595.936); undressed furs, $1,331,184 ($1.118.015); asbestos and asbestos sand and waste, $1,452.210 ($1,154,870); whiskey, $1.284.108 ($2.633,702); pulpwood, $915.588 ($1.653.804); artificial crude abrasives, $665,787 ($881.687); bran, shorts and middlings, $564.034 ($4,909); soda and compounds, $484,004 ($349,973); smelts, $460,683 ($401,165); planks and boards and square timber, hardwood, $459,689 ($238,340); logs, $443,594 ($290,102); aluminium in blocks, bars, $411,970 ($10,537).

EXPORTS THROUGH B.C. PORTS

Goods exported through British Columbia ports during January and February of this year were worth $28,460,299, according to first monthly figures compiled by the Provincial Bureau of Economics and Statistics.

Of this amount, $17,299,620 was in British Columbia products, while $11,133,678 represented other Canadian products shipped through British Columbia ports.

Total exports in January exceeded those of February by about $3,000,000, the respective figures being $15,914,713 and $12,545,586, the bureau said.

In January, British Columbia goods shipped amounted to $9,196,361 and other provinces shipped $6,718,352. February figures were $8,130,259 for British Columbia and $4,415,326 for other provinces.

More than one-third of British Columbia products shipped during the two months was timber, pulp and paper and other wood products. These had a value of $7,552,682 out of the total British Columbia exports of $17,326,620. The United States took $2,770,776 worth of wood products and the United Kingdom $2,528,357.

Next in importance were exports of non-ferrous metals and their products, which had a value for the period of $5,140,425. Out of this the United States took $2,110,647 and the United Kingdom $1,819,878.

Fish and fishery products were exported to the amount of $2,232,418, out of which the United Kingdom took $908,687, and the United States $199,958.

Agricultural exports were valued at $1,392,895 of which $661,580 went to the United Kingdom and $478,414 to the United States.

These are listed as the chief exports. The figures cover only shipments that went through British Columbia ports.

NEWS AND COMMENT

Moose Jaw, Sask.: The Customs-Excise staff at the port of Moose Jaw made a presentation recently to H. J. Gabb, Collector, of a travelling bag. The presentation was made on behalf of the staff by the Acting Collector, T. W. McPhail. Mr. Gabb had been in the service at Moose Jaw for thirty-three years, and was promoted recently to the position of Collector of Customs and Excise at Regina.

Several members of the staff spoke appreciatively of their association with Mr. Gabb, and he thanked the members for the gift and alluded to his pleasant associations with the staff of this port.

Toronto: The staff of the Toronto office of the Income Tax Division tendered a dinner recently to Francis E. Williams who retired from the service on March 31.

Mr. Williams was born and educated in England. He spent several years in South Africa and came to Canada in 1903. He saw active service in France with the 58th battalion and upon his return was for a number of years with a Trust Company at Hamilton. Joining the staff of the Income Tax Division at Toronto in 1920 he held the position of head of the Estates department until his retirement.

In presenting to the retiring officer a Westminster chimes clock, Hugh D. Paterson, Inspector, referred to the service Mr. Williams had given in the Great War and said that he had served with the same devotion to duty in his capacity of a departmental officer for nineteen years and that the large number present at the dinner was in itself a tribute to his popularity and an evidence of the esteem in which he was held.

Mr. Williams said he would cherish the memories of his association with the department and expressed his appreciation of the loyalty and co-operation of those who had come under his supervision and the belief that experience had proven that harmony among those in a department served to increase efficiency. Mr. Williams was the recipient also of a brief case from the staff of the Estates department.

Winnipeg: The Income Tax Office mixed bowling league final took place recently, V. Young's team winning by seven pins in a contest that was not decided until the last ball was thrown. The members of the winning team were Mrs. Strood, Miss G. Grant, Miss E. Samson and V. Young. Members of the losing team were Miss L. Evans, Mrs. C. H. Cotter, L. Strood and Bob Guthrie, captain.

Immediately following the game all the members of the six league teams met at the home of C. H. Cotter where a trophy was presented to the league by Ralph H. Green. Mr. Lawrence C. Allen of Head Office staff, Ottawa, presented the trophy and other prizes; Herbert Jones winning men's average with 211, followed by Chas. Cotter with 201. Ladies' average prizes went to Mrs. Strood 168, Miss Leo. Grad 163, Miss Kay Davidson 162 and Miss Berrens 141.

Fort Erie, Ont.: The Easter week-end, Good Friday through Easter Monday, will be remembered in this district for its inclement weather, with rain and cold winds followed by snow. However, this condition did not deter many Canadians from departing with their automobiles to the United States.

At the Peace Bridge 2,448 permits, Form C-12, and 256 permits, Form C-12 special, were issued, while at the ferry, 128 of the former and 28 of the latter were granted. Returning Canadians surrendered 1,967 permits at the Peace Bridge and 284 at the ferry. Exemption declarations taken at the Peace Bridge and ferry totalled 1,308 and on the passenger trains 647.

Cold winds and heavy rain made difficult and unpleasant the work of examining returning Canadian automobiles in the examination yard at the Peace Bridge, but this was avoided to a great extent by making use of the large warehouse ordinarily used for the unloading and examination of merchandise imported by transport trucks, which accommodated seven and eight cars at one time. Portable counters were set up and used for the examination of baggage and preparation of exemption declarations, to the convenience and satisfaction of officers and the travelling public.

Niagara Falls: In spite of an increase in Canadian automobile tourist traffic through the port of Niagara Falls during March, traffic on the whole was lighter compared with the same month last year. The total number of automobiles, inward and outward, handled, was 109,057, decrease 16,613, while passengers numbered 427,486, decrease 39,745. Vehicular traffic totals in detail for March, 1939, were as follows: United States cars inward 30,520, decrease 11,360, outward 28,154, decrease 11,738; Canadian cars inward 26,344, increase 3,493, outward 24,039, increase 2,992; other vehicles inward 2,078, decrease 105, outward 2,071, decrease 120.

A total of 2.367 sixty-day touring permits was issued during March, a drop of 508 compared with March last year. Travellers vehicle permits numbered 140, an increase of 29. while permits issued for Canadian cars outward for touring purposes numbered 5,921, a gain of 1,061. United States cars entered for short stays of 48 hours or less totalled 28,178, a decrease of 10,665.

Walkerville: Collections at the Customs express branch, Walkerville, for the fiscal year ended March 31. 1939, amounted to $26,081. Packages received numbered 3,920, entries 2,196. The postal branch collected $8,899 during the past fiscal year, while the number of packages received was 3,917, entries 1,645.

New Westminster, B.C.: This port collected $918.218 in Customs-Excise revenue during the fiscal year ended March 31, 1939. Import duties were $182,308, Excise tax $445,662, Excise duties $287,264, sundries $2,984. Postal branch collections totalled $5,883, entries 677, while collections at the express branch totalled $3,698, entries 273. Further statistics covering the work of the two branches were as follows:—

Import entries 6,439, export entries 22,781, Excise tax entries 1,750, Excise duty entries 1,480, manifests received 4,705, manifests forwarded 11,867.

The number of sea-going vessels arrived at New Westminster during the year was 633, the number departed 604; coasting vessels arrived 1,793, departed 1,857.

International automobile traffic through frontier points under the survey of New Westminster, B.C., during the Easter weekend, April 7 to 10, inclusive, was as follows: Aldergrove—United States cars in 106, passengers 290, out 98, passengers 258; Canadian cars in 473, passengers 1,638, out 532, passengers 2,020: Douglas—United States cars in 263, passengers 917, out 142, passengers 497; Canadian cars in 1,080, passengers 3,780, out 891, passengers 3,118: Huntingdon—United States cars in 216, passengers 780, out 219, passengers 788; Canadian cars in 508; passengers 1,823, out 531, passengers 1,905.

Halifax: According to the monthly shipping report the port of Halifax handled 466 vessels, registered tonnage 952,192, during the month of March; vessels inwards 230, tonnage 473,334, outwards 236, tonnage 478,858. During March, 1938, vessels inwards and outwards numbered 526, registered tonnage 966,396. Cargo tonnage handled last March totalled 197,924, a decrease of 41,691, while passengers numbered 2,539, an increase of 76.

During the three months period, January 1 to March 31, 1939, vessels inward and outward numbered 1,339, registered tonnage 2,770,538. This compares with 1,434 vessels, registered tonnage 2,853,367, for the corresponding months last year. Cargo tonnage handled totalled 569,725 compared with 601,488, while passengers numbered 6,376 as against 6,003.

Toronto: Business handled at the Customs postal branch, Toronto, during the month of March was heavier this year than last. Packages received and entered numbered 43,111, increase 5,841, packages delivered 38,758, increase 3,461, while entries received numbered 3,415, an increase of 274. Duty collected amounted to $67,614, a decrease of $3,147. At the Customs express branch 23,335 packages were received, a drop of 270, while entries totalled 4,568, an increase of 263. Collections amounted to $202,498, a decrease of $42,787.

Eleven aeroplanes, all Canadian, 4 inward, 7 outward, were handled during March at the Customs air harbour. Passengers numbered 13. During March last year aeroplanes handled numbered 23, passengers 19.

Montreal: Business transacted at the Customs express and postal branches, Montreal, during March, 1939, compared with the same month last year, was as follows: express—collections $232.239, decrease $6,194; packages received 20,940, decrease 1,196; entries

3,171, increase 188; postal—collections $68,655, decrease $12,164; parcels received 27,189, decrease 3,301; parcels cleared 26,725, decrease 3,264; entries 2,074, decrease 307.

Two hundred and thirteen aeroplanes, inward and outward, carrying in all 689 passengers and 897 pieces of baggage, were handled through the Customs Air Harbour, St. Hubert, P.Q., during the month of March. These totals exceeded March, 1938, figures by 70 in the number of planes, 295 in the number of passengers and 391 in pieces of baggage handled. Totals in detail for March, 1939, showing comparison with the same month last year, were as follows: aeroplanes inward 109, increase 38, outward 104, increase 32; passengers inward 335, increase 182, outward 354, increase 113; pieces of baggage inward 458, increase 276, outward 439, increase 115; express parcels inward 58, increase 27, outward 27, increase 16; bags of mail inward 319, decrease 138, weight 2,531 pounds, decrease 5,543, outward 302, increase 60, weight 2,278 pounds, decrease 1,034. The value of importations was $3,838 compared with $21,018. Flights cancelled last March owing to weather conditions numbered inward 9, outward 13. This compares with inward 15, outward 8, cancelled during March last year.

APPLES AND POTATOES—IMPORTATION PROHIBITED UNLESS ACCOMPANIED by CERTIFICATE of GRADE

The instructions as contained in Memorandum Series D No. 94 were rescinded by Ministerial Order of the Department of Agriculture dated 31st March, 1939, and are replaced by the following:—

Collectors of Customs and Excise shall not accept entry of any importation of apples below the requirements of Domestic grade in barrels or hampers or " C " grade in boxes or crates, or of potatoes below the requirements of Canada No. 1 grade, which in the case of importations from the U.S.A. shall be read as permitting importation of—

(*a*) Apples, accompanied by a Government inspection certificate that the lot meets the requirements of one or other of the following grades, namely, U.S. Fancy, U.S. No. 1 or U.S. Commercial.

(*b*) Potatoes, accompanied by a Government inspection certificate that the lot meets the requirements of one or other of the following grades, namely, U.S. Fancy, U.S. Extra No. 1 or U.S. No. 1, meeting the requirements of size A according to the Official Standards for Potatoes, U.S. Department of Agriculture, namely, minimum diameter 1⅞ inches with not less than 60 per cent of the potatoes 2¼ inches or larger in diameter, except that until August 31 in each year new potatoes may be of minimum diameter 1½ inches.

FRUIT AND VEGETABLE RULINGS

The Minister of National Revenue has directed that the application of the value fixed for Lettuce, imported into Canada, as per Fruit and Vegetable Bulletin No. 1 (1939) be suspended until further notice in respect of importation into the provinces of Nova Scotia, New Brunswick, Prince Edward Island, Manitoba, Saskatchewan, Alberta and British Columbia.

The Minister has directed that the application of the value fixed for Cucumbers, imported into Canada, as per Fruit and Vegetable Bulletin No. 2 (1939) be suspended until further notice in respect of importation into the provinces of Nova Scotia, New Brunswick, Prince Edward Island, Manitoba, Saskatchewan, Alberta and British Columbia.

The Minister has directed that the application of the value fixed for Asparagus, imported into Canada, as per Fruit and Vegetable Bulletin No. 3 (1939) be suspended until further notice in respect of importation into the provinces of Nova Scotia, New Brunswick and Prince Edward Island.

MORE TEA AND COFFEE IMPORTED

Canada imported more tea and coffee and chicory in February, 1939, than in the corresponding month last year, the amount of the former being 2,547,271 pounds against 2,354,831 and of the latter 3,640,169 pounds against 2,774,980. During the eleven months ended February tea imports totalled 34,527,046 pounds against 34,395,237 a year ago and of coffee and chicory 38,798,047 pounds against 34,719,229.

JUST AMONG OURSELVES

APRIL-MAY

ADDITIONS

New Brunswick

Edmundston (Clair): L. P. Paillard, Customs Excise Examiner, Limited Service Outport.

Quebec

Montreal: J. A. R. Bannon, Office Boy; J. R. A. Tremblay, Office Boy.

Rimouski (Baie Comeau): R. G. Goulet, Customs Excise Enforcement Officer.

Three Rivers: L. J. G. Bellemare, Customs Excise Clerk.

Ontario

Fort Erie: E. D. G. Benner, Customs Excise Examiner.

Toronto: H. E. Dale, Customs Truckman.

Manitoba

Winnipeg: W. Frederick, Office Boy; H. L. May, Customs Truckman; J. M. Nelson, Clerk, Grade 2.

Alberta

Calgary: G. E. Hamilton, Clerk, Grade 2.

British Columbia

Revelstoke (Kamloops): R. A. J. Gee, Customs Excise Examiner, Grade 1.

Administrative

A. B. Hellard, Office Boy; R. G. Hussey, Office Boy.

Audit

Quebec: J. L. P. Lasnier, Excise Tax Auditor, Grade 2.

Montreal: A. W. Morrison, Excise Tax Auditor, Grade 2.

Undervaluation

Montreal: D. Houle, Stenographer, Grade 1.

DEDUCTIONS

Quebec

Huntingdon (Trout River): H. T. Wilson, Customs Excise Examiner, Grade 1 Outport (Retired).

Montreal: J. H. C. Longtin, Chief Customs Excise Clerk, Grade 8 (Retired).

Ontario

Gananoque: F. Delaney, Customs Excise Examiner (Services Terminated).

Hamilton: T. W. Farmer, Computing Clerk (Retired).

Kitchener: Louis Feik, Collector of Customs and Excise, Grade 4 (Retired).

Toronto: J. Marshman, Customs Excise Clerk (Retired).

Windsor: J. N. Piche, Customs Excise Examiner (Retired).

Sackatchewan

Moose Jaw: D. A. Goudie, Senior Customs Excise Clerk (Died).

British Columbia

Nanaimo (Port Alberni): A. Mitchell, Customs Guard (Resigned).

Revelstoke (Kamloops): N. R. McGill, Customs Excise Examiner, Grade 1 (Services Terminated).

Audit

Toronto: J. S. G. Tassie, Excise Tax Auditor, Grade 2 (Resigned).

PROMOTIONS

Nova Scotia

Halifax: T. P. Stewart, from Customs Excise Examiner to Clerk, Grade 4; Thos. Stokes, Jr., from Express and Postal Computing Clerk to Customs Express and Postal Cashier.

Quebec

Lacolle: R. L. Derick, from Sub-Collector of Customs and Excise, Grade 2 Outport to Senior Customs Excise Clerk; J. E. D. Racicot, from Senior Customs Excise Examiner to Collector of Customs and Excise, Grade 4 Port.

Montreal: A. P. E. Dufresne, from Customs Excise Clerk to Clerk, Grade 4; P. E. Grenier, from Head Clerk to Chief Customs Excise Clerk, Grade 8 Port; J. O. A. Harwood, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2; Leslie Kinch, from Customs Excise Examiner to Special Exciseman, Grade 1; J. L. S. Lagace, from Customs Excise Examiner to Special Exciseman, Grade 1.

Ontario

Toronto: G. N. Ruttle, from Special Exciseman, Grade 1, to Special Exciseman, Grade 2; Wm. Sharpe, from Clerk, Grade 1, to Clerk, Grade 2; W. E. Shier, from Customs Excise Examiner, to Special Exciseman, Grade 1; L. E. Wismer, from Clerk, Grade 1, to Clerk, Grade 2.

Manitoba

Winnipeg: J. C. McCorquodale, from Express and Postal Computing Clerk to Computing Clerk;

E. E. McLeod, from Customs Express and Postal Cashier to Computing Clerk.

ADMINISTRATIVE

Mrs. M. P. C. Daprato, from Stenographer, Grade 2, to Clerk, Grade 3; G. H. Glass, from Customs Reviewing Appraiser, Grade 1, to Dominion Customs Appraiser, Grade 2; T. P. Hackett, from Clerk, Grade 1, to Clerk, Grade 2; D. S. Wood, from Customs Reviewing Appraiser, Grade 1, to Dominion Customs Appraiser, Grade 2.

TRANSFERS

QUEBEC

N. E. Ferland, from Special Exciseman, Grade 3, Montreal, to Special Exciseman, Grade 3, Quebec; J. A. St. Jean, from Special Exciseman, Grade 3, Quebec, to Special Exciseman, Grade 3, Montreal.

ONTARIO

F. E. Bradley, from Customs Excise Examiner, Lansdowne, to Customs Excise Clerk, Prescott, Ont.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF APRIL, 1938 AND 1939

—	1938	1939	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	6,616,238 18	5,877,209 62		
Less Refunds and Drawbacks	709,729 59	802,728 86		
Net	5,906,508 59	5,074,480 76		832,027 83
EXCISE TAXES	6,117,586 36	5,302,320 46		
Less Refunds and Drawbacks	325,619 04	329,791 59		
Net	5,791,967 32	4,972,528 87		819,438 45
EXCISE DUTIES	3,995,920 64	3,895,017 47		
Less Refunds and Drawbacks	18,289 68	7,474 45		
Net	3,977,630 96	3,887,543 02		90,087 94
SUNDRY COLLECTIONS	61,017 24	37,666 93		
Less Refunds	0 50	2 50		
Net	61,016 74	37,664 43		23,352 31
Net Totals	15,737,123 61	13,972,217 08		1,764,906 53
Net Decrease				1,764,906 53

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF APRIL 1938 AND APRIL 1939

—	April 1938	April 1939	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	19,132,853 49	15,179,272 71		3,953,580 78

FINAL COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE TWELVE MONTHS ENDED MARCH 31, 1939

—	1937-38	1938-39	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	103,230,637 94	89,084,466 05		
Less Refunds and Drawbacks	10,264,201 45	10,626,712 08		
Net	92,966,436 49	78,457,753 97		14,508,682 52
EXCISE TAXES	184,625,861 99	165,509,549 88		
Less Refunds and Drawbacks	3,808,711 96	3,788,439 31		
Net	180,817,150 03	161,721,110 57		19,096,039 46
EXCISE DUTIES	52,986,671 24	52,124,540 55		
Less Refunds and Drawbacks	464,255 28	475,092 90		
Net	52,522,415 96	51,649,447 65		872,968 31
SUNDRY COLLECTIONS	814,581 74	718,715 91		
Less Refunds	596 73	272 84		
Net	813,985 01	718,443 07		95,541 94
Net Totals	327,119,987 49	292,546,755 26		34,573,232 23
Net Decrease				34,573,232 23

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN EXPORT TRADE DURING THE TWELVE MONTHS ENDED MARCH 31, 1938 AND 1939

—		Twelve months ended March, 1938		Twelve months ended March, 1939	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			1,070,228,609		926,962,073
Total Exports (Foreign Produce)			14,592,595		42,807,906
PRINCIPAL ITEMS OF EXPORT—					
Wheat	Bush.	89,628,923	116,273,709	120,847,635	84,494,433
Wheat flour	Brls.	3,904,888	23,221,366	4,072,943	15,777,707
Fish	Cwt.	3,625,669	27,623,615	3,377,065	26,897,947
Furs	$		14,830,397		14,130,297
Meats	Cwt.	2,695,152	41,362,775	2,209,204	35,432,212
Cheese	Cwt.	879,475	12,938,568	824,703	12,052,703
Planks and boards	M ft.	1,805,726	43,662,909	1,728,713	37,106,863
Wood pulp	Cwt.	15,739,081	39,960 178	11,173,247	26,814,418
Newsprint	Cwt.	63,815,792	120,007,550	49,507,879	107,360,211
Automobiles and parts	$		28,291,305		25,335,461
Copper, partially manufactured	Cwt.	4,689,575	56,349,161	5,671,093	53,061,459
Nickel, unmanufactured	$		61,918,600		49,565,526

Where Their Majesties Enter The United States

THEIR MAJESTIES enter the United States from Canada at Niagara Falls, and this view of the famous cataracts is from a recent photograph. For the first time in history a British King and Queen will see the historic falls which have drawn millions of sightseers during the years and remain a permanent tourist attraction.

The National Revenue Review

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No. 9

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE J. L. ILSLEY, K.C.
Private Secretary, MISS A. L. WICKWIRE, M.A.

Commissioner of Customs, H. D. SCULLY
Commissioner of Excise, DAVID SIM
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, L. F. JACKSON
Assistant Commissioner of Excise, V. C. NAUMAN
General Executive Assistant, P. L. YOUNG

The National Revenue Review

Issued Every Month by the Department of National Revenue
J. Sydney Roe, Editor

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Au Revoir

This snapshot of Their Majesties passing down Mackenzie Avenue on Friday, May 19, was taken by E. Petrie of the headquarters staff, from a window on the second story of the Connaught Building.

AS this issue of the *Review* goes to press Their Majesties are preparing to leave the shores of Canada. The royal visit is ended, but there will remain in the hearts of Canadians fragrant memories of the simple manliness and forthright bearing of the King and the gracious, wholesome, vibrant charm of the Queen. They came and they captured the enduring affection of their people of Canada. And the prayer goes up "May God Bless Them".

Tourists from the Fiji Islands

CANADA'S automobile tourists come from far and wide. Recently a party of motorists from the Fiji Islands entered this country under a 60-day touring permit. Another car hailed from the Philippine Islands and still another from distant New Zealand. In all 51 automobiles from countries other than the United States were brought into Canada during the month of April under 60-day touring permits. Twenty-four of these cars were from Hawaii and, in addition to those already mentioned, there were 6 from Mexico, 5 each from Panama and Alaska, 2 each from France and Germany, and one each from the Netherlands, the United Kingdom, Cuba and Puerto Rico.

Value of Canada's Tourist Trade

THE estimated expenditures of tourists visiting Canada during 1938 were $273,431,000 compared with $290,581,000 in 1937. A large part of this revenue was accounted for by visitors from the United States, more than 17,000,000 persons having crossed the international boundary into Canada in 1938, with estimated expenditures totalling $259,000,000 as compared with $274,000,000 in 1937.

Tourists from the United States using automobiles were the heaviest spenders, accounting for a total of $180,258,000 in 1938 as compared with $181,332,000 in 1937. Those entering by rail spent $47,563,000 as compared with $49,223,000, by boat $10,927,000 compared with $16,054,000, and other travellers, including those who entered by ferry, plane, bus, etc. $20,000,000 compared with $27,000,000.

Visitors from overseas countries spent an estimated total of $14,683,000 compared with $16,972,000 in 1937.

Canadians travelling abroad spent a total of $123,913,000 as compared with $124,422,000 in 1937, of which $103,956,000 was spent in the United States compared with $102,087,000. Canadian travellers to overseas countries spent $19,957,000 compared with $22,335,000 in 1937.

Michigan Led the Way

DURING April more automobiles crossed into Canada under 60-day touring permits from Michigan than from any other state in the Union, while New York was a close second. Totals for the respective states were 14,232 and 13,884. Other states well represented were: Washington 5,222, Vermont, 2,654, Maine 1,690, Ohio 1,175, Illinois 942, Massachusetts 870, Pennsylvania 850, California 751.

Though, naturally, fewer tourists come from the more distant southern states, yet a surprising number was entered from states bordering on the Gulf of Mexico. Eighty-seven cars bore the licence plates of Texas; 18 cars were from Louisiana, 16 from Mississippi, 17 from Alabama and 140 from Florida. The smallest representation from any state was 9, hailing from New Mexico.

Changes in List of Customs-Excise Ports

St. Regis, P.Q., an outport under the survey of the port of Cornwall, Ontario, closed from the 1st May, 1939.

The corrections as given below should be made to the list of ports, Revised 1939:

Tracadie, N.B., shall be shown as a postal collecting station under the survey of the port of Bathurst, N.B.

Midland, Ont., the Territorial Jurisdiction shall read, "To include the Townships of Tay, Tiny and Flos in the County of Simcoe."

Departmental Rulings

MATERIAL described as "Aroma," manufactured by H. P. Bachert, Buffalo, N.Y., is rated under tariff item 26.

The only paper napkins entitled to entry under tariff item 197 are those consisting of plain one colour square or oblong pieces of paper in crepe or smooth finish, or with an "all-over" embossed effect such as pebble or rib.

The following described paper napkins are rated under tariff item 199:—

(*a*) printed.
(*b*) with scalloped edges, or made to imitate lace.
(*c*) in shapes other than rectangular.
(*d*) in rectangular shapes embossed with distinctive designs or borders and which can be regarded as taking them out of the category of plain embossed square or oblong pieces of paper.

Four Column Hydraulic Platen Presses, with a capacity of 75 tons, as illustrated and described in bulletin of the Hannifin Mfg. Company, Chicago, Ill., at the present time are held to be of a class or kind made in Canada and are rated at 25 per cent ad valorem, item 427, under the Canada-United States Trade Agreement.

Hand-Operated Hydraulic Shears, in the 50, 75 and 125 ton capacities, as illustrated and described in bulletin of the Watson-Stillman Company, Roselle, N.J., at the present time are held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, item 427a, under the Canada-United States Trade Agreement.

The First Operation Automatic Machine and the Second Operation Automatic Machine, per photographs submitted, manufactured by the Torrington Company, Torrington, Conn., designed for use in the manufacture of double end latch knitting machine needles, until otherwise determined, are held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, item 427a, under the Canada-United States Trade Agreement. Motors —item 445g.

"Graton-Vanderwilt" Polishing Machine, per illustration, manufactured by the Mico Instrument Company, Cambridge, Mass., used for polishing specimens of ores and mill products prior to examination under a microscope, at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, item 427a, under the Canada-United States Trade Agreement. Motor—item 445g.

Model BB "Roovers" Hand-Operated Metal Embossing Press, per illustration, designed for embossing letters and figures on various types of thin metals such as zinc, aluminum, brass, copper, tin and steel, manufactured by Roovers Bros. Company, Brooklyn, N.Y., at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, item 427a, under the Canada-United States Trade Agreement.

"Crosley" Xervac, per illustration, manufactured by the Crosley Corporation, Cincinnati, Ohio, consisting of a cabinet containing a motor-operated compressor, and a head cap or helmet, designed to promote the growth of hair by means of positive and negative vacuum pressure applied to the scalp, at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, item 427a, under the Canada-United States Trade Agreement. Motor—item 445g.

Collectors Instructed

COLLECTORS of Customs and Excise were instructed by official memorandum dated May 10, 1939, as follows:—

Re Importations from territories to which the Provisions of the Commercial Convention with Czechoslovakia were applicable.

Invoices covering goods produced or manufactured in the territories to which the provisions of the Convention of Commerce between Canada and Czechoslovakia of the 15th March, 1928, were applicable on the 1st March, 1939, will be required to include the word "Czechoslovakia" in the identification of the country of origin; e.g., "Slovakia (Czechoslovakia)." When shipped directly to Canada from those territories, the fair home market value shall be shown in the currency in official use therein. If direct shipment to Canada is made from a point outside those territories, the fair home market value at the point of direct shipment is required to be shown in the local currency. In either case the fair home market value for duty purposes is to be computed at the current rate of exchange. In this connection it will be noted that the fixed value of the reichsmark for Customs purposes of 32c. applies only in respect of goods produced or manufactured within the German customs territory.

Goods produced or manufactured in the territories to which the provisions of the Convention of Commerce between Canada and Czechoslovakia were applicable will continue, until further notice, to receive the tariff treatment provided for in that Convention.

Any cases where doubt exists as to the treatment to be accorded in accordance with the foregoing should be submitted to the Department.

When the Federal Parliament was Young

OLD-TIME parliamentary activities just five years after Confederation, a summary of which is contained in a volume entitled "Year Book and Almanac of Canada for 1873," to which reference was made in a recent issue of the REVIEW, make interesting reading. Sir John A. Macdonald was Prime Minister, Hon. Samuel Leonard Tilley was Minister of Customs and Hon. Charles Tupper, Minister of Inland Revenue. Those were pioneering days for the young Dominion. British Columbia had just entered the Confederation and the promised Canadian Pacific Railway was still in the offing and would not be completed for another twelve years.

Selections from the "Parliamentary Summary—1872" read as follows:—

> The session of 1872 opened later than usual. Parliament did not meet until the 11th of April. A noticeable feature was the presence for the first time of members from British Columbia. The Governor General's speech adverted first to the Prince of Wales' recovery and the appointment of a Thanksgiving Day; mentioned the Fenian attempt on Manitoba, and invited the attention of the Legislature to the Washington Treaty, Pacific Railway, Immigration, Canals and several other measures, announced the flourishing state of the Dominion finances; asked for supplies, and congratulated the House on the general prosperity.
>
> April 30th—Commons—Hon. Sir F. Hincks introduced the Budget. The debt of the Dominion in round numbers was $80,000.000. There had been expended since Confederation on capital expenditure $8,081.903, while the debt has increased $1,977.876. The net debt had decreased during the year 1870-71 $503.224. The revenue for the year was $19,335,560, and the expenditure $15,623,081. leaving a surplus of $3.712,479. The estimated revenue for 1871-72 was over 20 millions. The estimated expenditure was $17,040.695. The contemplated expenditure for the Pacific Railway and other public works will probably give an increased charge of 3 millions annually. The increase of the commerce of the country is wonderful. In two years the imports and exports had increased 22 per cent. Canada had risen to 6th place among commercial nations. No changes of tariff were proposed.
>
> May 3rd—Senate—Very little business was before the Senate, and complaints were made by Senators on account of so little business being originated in the Senate.
>
> May 7—Commons—Sir F. Hincks gave notice that he would bring in a Bill to repeal the duties on tea and coffee. A Bill introduced by Sir John A. Macdonald, respecting stamps, elicited some discussion as to the comparative merits of stamps and stamped paper. Hon. Mr. Campbell stated that there was a prospect of direct postal communication with the West Indies at no distant date.
>
> May 28—Commons—Second reading of Pacific Railway Bill, and the House went into Committee upon it. Sir Geo. Cartier moved in amendment that the terminus should be near Lake Nipissing. Some discussion arose on this amendment, and also upon the western terminus, when the amendment was carried.
>
> On June 1, 1872, the Pacific Railway Bill was read a third time and passed.

Canada's Imports

CANADA'S imports during the first four months of 1939 amounted in value to $184,412,109, as against $210,622,500 imported during the same months last year, a difference of $26,210,391. Domestic exports for the respective periods totalled $274,734,631 and $256,645,391, an increase of $18,089,240, while the aggregate trade amounted to $462,290,390 compared with $475,203,066, and duty collected $25,944,544 compared with $29,703,370. The balance of trade for the four months period this year was favourable to the amount of $93,466,172. This compares with a favourable balance of $53,958,066 for the same months last year.

Imports for the month of April were valued at $41,908,347, made up of dutiable goods $25,380,218, free $16,528,129. Domestic exports totalled $55,811,550. During the first four months of 1938 the total value of imports was $48,895,418, domestic exports $51,248,752. The principal imports for the period under review this year were: iron and its products totalling in value $11,460,614, and agricultural vegetable products valued at $8,087,851, while the principal domestic exports were non-ferrous metals and their products, with a total value of $18,973,903, and wood, wood products and paper totalling in value $13,935,713.

Notable Gain at the Falls

TOURIST traffic through the port of Niagara Falls during April this year made notable gains compared with April, 1938: automobiles inward and outward over the Whirlpool Rapids and Queenston bridges numbered 138,782, an increase of 4,620, while passengers totalled 526,541, an increase of 20,242. Traffic totals in detail for April, showing comparison with the same month last year, were: United States cars inward 38,490, increase 2,047, outward 36,344, increase 451; Canadian cars inward 32,889, increase 1,166, outward 31,059, increase 956; other vehicles inward 1,887, decrease 218, outward 1,893, decrease 202; passengers inward 265,512, increase 8,417, outward 261,029, increase 11,825.

Sixty-day touring permits issued during April numbered 5,189, a drop of 246, travellers vehicle permits 239, an increase of 81, while touring permits issued Canadian cars outward totalled 11,077, an increase of 2,882. A total of 33,068 United States cars were entered for stays of 48 hours or less. This was an increase of 2,178.

Marking of Imported Goods

REFERRING to Memorandum Series D No. 1, Revised 1939, Collectors are advised that Section 8 of the general regulations, as shown on pages 2 and 3, is cancelled and the following is substituted therefor, this change to be effective on and after 15th August, 1939:

> 8. The name of the country of origin alone, or preceded by either the words "Made in," "Produced in," "Printed in" or other words of similar import, or by the name of the manufacturer or producer, comprise the only satisfactory indication of the country of origin, provided that the relative invoices and shipping and other documents clearly indicate that the goods originated in the country so shown.
>
> The names of provinces, states or other divisions of a country, or the names of universally known large cities preceded by the words "Made in," etc., or by the name of the manufacturer, will not be acceptable as heretofore.

Production of Gold

THE February 1939 production of gold in Canada amounted to 390,963 fine ounces, as against 411,328 in the previous month and 340,838 in the corresponding month last year. Based on the average price reported during the month, February output was worth $13,759,552 as against $14,519,056 in the previous month. Output for the first two months this year totalled 802,291 ounces as against 701,924 a year ago. The output in February follows by provinces, with 1938 figures in brackets: Ontario, 237,049 (210,448) fine ounces; Quebec, 83,738 (70,879); British Columbia, 46,054 (40,657); Manitoba and Saskatchewan, 19,450 (17,569); Nova Scotia, 2,633 (1,278); Yukon and Northwest Territories, 2,039 (7).

Brought in by Returning Canadians

GOODS to the value of $2,317,484 were entered duty free by returning Canadians during the first four months of this year, January to April, under the exemption clause provided in the Customs Tariff. This was an increase of $378,461 compared with the same period last year when goods to the value of $1,939,023 were entered. The greater part of these commodities came from the United States, viz., $2,211,338 and $1,829,044 for the respective periods. Clothing was the principal item imported, reaching a total of $1,155,785 from all countries, with $1,108,744 coming from the United States. Furniture and household appliances were next in value, $252,983 coming from all countries, of which total $237,553 came from the States. Then followed boots and shoes totalling $229,202, with $224,908 from across the line, radios $186,744, with the States supplying $185,501. Automobile tires and tubes entered were valued at $23,490, of which $23,469 came from the United States, while automobile accessories totalled $17,762, of which $17,706 was from across the border. All other imported goods were classified under Miscellaneous Commodities, totalling in value $451,518, of which amount $413,457 was from the United States.

During the month of April exempted travellers baggage brought in by returning Canadians was valued at $929,428 as against $777,438 brought in during April last year. This shows an increase of $151,990. Of these totals goods from the United States were valued at $892,281 and $738,196 respectively. Totals in detail for April, showing values brought in from all countries, with totals from the United States in brackets, were: clothing $499,920 ($482,734), boots and shoes $104,673 ($102,839), furniture and household appliances $85,071 ($81,031), radios $58,090 ($57,290), automobile tires and tubes $9,826 ($9,805), automobile accessories $5,242 ($5,204), miscellaneous commodities $166,606 ($153,378).

Where Incoming Tourist Travel is Heaviest

A total of 227,697 United States automobiles crossed into Canada during April last for stays of from a few hours up to six months. This compares with 233,651 cars entered during April, 1938, a difference of 5,954. Cars entered under 60-day touring permits numbered 46,635, under travellers vehicle permits 3,771, for stays over 60 days 133, for stays up to 48 hours 177,158. Ontario issued 31,004 sixty-day touring permits, two-thirds of the total number issued in the Dominion. The remainder was divided as follows: Quebec 6,795, British Columbia 6,157, New Brunswick 1,770, Manitoba 502, Saskatchewan 201, Alberta 190, Nova Scotia 16. Ontario also issued 1,507 travellers vehicle permits and Quebec 1,013, while provinces entering the largest number of cars for periods of 48 hours or less were: Ontario 116,666, New Brunswick 39,876, Quebec 11,644.

As usual the ports issuing the largest number of 60-day touring permits were Windsor, Fort Erie, and Niagara Falls, with totals of 12,706; 8,118; and 5,126 respectively. Other border points which issued substantial numbers of such permits in April were as follows: Sarnia, Ont., 2,808, Pacific Highway, B.C., 2,427, Lacolle, Que., 1,987, Phillipsburg, Que., 1,952, Douglas, B.C., 1,269. Windsor also held first place in the number of cars entered for short stays, viz., 44,229, with Niagara Falls in second place with 33,068, Fort Erie third with 30,013, and St. Stephen, N.B., fourth with 21,982.

The province of Ontario entered 14,194 cars under 60-day touring permit from the bordering state of Michigan, 10,889 from New York and 1,155 from Ohio. The largest number from any one State to enter Quebec was 2,957, coming from New York, while Vermont, another border State, was represented by 2,621. New Brunswick entered 1,540 cars from Maine, while British Columbia cleared the largest number from Washington, namely 5,167.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of April, 1938, and April, 1939:—

April, 1939, spirits potable, $681,508; April, 1938, $706,872. April, 1939, spirits non potable, $63,398; April, 1938, $61,051. April, 1939, validation fee, $16,945; April, 1938, $23,486. April, 1939, malt, $783,954; April, 1938, $736,819. April, 1939, beer, $16,781; April, 1938, $18,849. April, 1939, malt syrup, $8,272; April, 1938, $8,586. April, 1939, cigars, $29,248; April, 1938, $31,307. April, 1939, cigarettes, $2,238,501; April, 1938, $2,223,034. April, 1939, manufactured tobacco, $480,406; April, 1938, $421,672. April, 1939, licences, $10,752; April, 1938, $10,660. April, 1939, total, $4,329,769; April, 1938, $4,242,340.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of April, 1938, and April, 1939:—

April, 1939, tobacco, cut, 1,933,372 pounds; April, 1938, 1,798,067 pounds. April, 1939, tobacco, plug, 252,582 pounds; April, 1938, 242,975 pounds. April, 1939, snuff, 60,804 pounds; April, 1938, 66,936 pounds. April, 1939, cigarettes, number 516,363,953; April, 1938, 555,748,425. April, 1939, cigars, number 8,385,570; April, 1938, 10,529,407.

Canal Traffic in April

NAVIGATION was somewhat later in opening this year than in 1938, the first vessel passing through the St. Lawrence canals on April 25 compared with April 16 least year, through the Welland Ship canal on April 10, or one day ahead of last year and at Sault Ste. Marie on April 26 for the United States locks and April 27 for the Canadian lock as compared with April 12 and 18, respectively, last year. St. Peter's canal opened on April 27, but the other canals were still closed to navigation at the end of April.

Total traffic through the Sault Ste. Marie canals, Canadian and United States locks, amounted to 117,230 tons for the five days as against 789,454 tons for nineteen days in 1938. Traffic using the Welland amounted to 199,512 tons compared with 663,885, and the tonnage using the St. Lawrence canals in the six days was only 49,761 tons compared with 351,852 tons for fifteen days in April, 1938.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the months of April and May of the fiscal years 1938-39 and 1939-40. (Decrease marked*).

Districts	1938-39	1939-40	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	285,181 47	262,243 18	*22,938 29
Halifax...	1,354,329 02	1,242,352 43	*111,976 59
Saint John	1,107,026 08	876,995 07	*230,031 01
Quebec.......	917,232 93	888,054 68	*29,178 25
Montreal......	26,003,615 36	24,983.571 46	*1,020,043 90
Ottawa	4,705,718 72	4,452,017 41	*253,701 31
Kingston......	225,263 73	269,395 49	44,131 76
Belleville.....	532,939 55	456,572 05	*76,367 50
Toronto.......	34,359,865 04	32,152,392 84	*2,207,472 20
Hamilton.....	6,289,102 89	5,828,453 53	*460,649 36
London.......	9,004,900 53	8,130,897 05	*874,003 48
Fort William.	259,086 31	270,790 13	11,703 82
Winnipeg......	3,030,830 80	2,573,430 85	*457,399 95
Regina........	198,867 43	217,673 22	18,805 79
Saskatoon.....	121,370 74	125,258 40	3,887 66
Calgary.......	1,033,956 39	1,205,307 38	171,350 99
Edmonton....	357,514 60	377,936 23	20,421 63
Vancouver....	6,918,508 04	5,283,806 29	*1,634,701 75
Yukon........	27,997 46	62,393 89	34,396 43
Total.....	96,733,307 09	89,659,541 58	*7,073,765 51

CUSTOMS ARRANGEMENTS AT CHIEF BORDER PORTS

The *Editor* has received from Collectors at the border ports where incoming tourist travel is heavy, a summary of arrangements made to receive and handle the welcome visitors.

Incoming cars crossing the Peace Bridge in May. The photograph was furnished by W. G. Stamp, Collector at Fort Erie.

AT WINDSOR

Incoming and outgoing automobile travel at Windsor, Ontario, is handled by a staff of 59 officers, including 4 seniors, stationed at the Windsor-Detroit tunnel terminus, and 35 officers, including 3 seniors, at the Ambassador bridge, A. H. Dalziel, Collector, states. It is often necessary, however, to augment these staffs with officers from the Customs warehouses or the railroads. The volume of traffic increased rapidly about the beginning of June, the sixth being a red-letter day in tourist traffic history at this port owing to the visit of their Majesties.

During the past fiscal year a total of 1,334,126 automobiles was reported inward at this point, while 1,329,977 were reported outwards. Cars entered under 60-day touring permits numbered 236,904, while the total number of passengers inward was 5,601,053, outward 5,590,429. Canadian cars outward under touring permit last year numbered 50,501. These totals showed declines compared with figures for the previous fiscal year.

Traffic totals, however, for the period from April 1 to May 10, 1939, compared with the same period last year showed some substantial gains. They were as follows: total number of cars inward 137,205, increase 6,748, outward 136,977, increase 3,686; cars entered under 60-day touring permit 17,042, decrease 4,943; Canadian cars outward under touring permit 5,855, decrease 882; passengers inward 596,823, increase 52,926, outward 598,866, increase 60,224.

AT WALKERVILLE

At Walkerville ferry the staff is made up of seventeen uniformed officers, including two Senior Examiners, during the season. The hours of service in winter are from 5.30 a.m. to 10.30 p.m., being extended during the summer season to midnight.

Traffic through the port of Walkerville during the early part of this season, due to weather conditions, was not as heavy as usual, W. B. Ritchie, Collector, states. However, April traffic showed a marked increase and a busy season is expected. The commercial business in April was very heavy, showing a considerable increase over that of March. Traffic totals for the thirteen months from April 1, 1938, to April 30, 1939, were as follows:—

Automobiles inward 76,806, outward 69,366; passengers inward 251,198, outward 231,449; touring and travellers vehicle permits issued United States cars inward 10,484; touring permits issued Canadian cars outward 4.666; aeroplanes inward 56, outward 51; vessels inward 687, outward 679.

At the Peace Bridge

Plans for the accommodation of incoming and outgoing tourist travel at Fort Erie where the Peace bridge spans the Niagara river are described for the Review by W. G. Stamp, Collector.

At present, a twenty-four service at the Peace bridge and eighteen-hour service at the ferry is maintained by thirty-four officers at the former and six at the latter point of entry, including those officers engaged in the checking and examination of merchandise imported by motor truck transports. This business shows a marked increase each succeeding month, and at the Peace bridge is handled in two large examining warehouses. The staff will be assisted, as increased business demands, by the addition of ten summer officers, and as the season advances will be augmented by every available officer in the port, drawn from the Long Room, railway yards and stations at various times, especially on the three outstanding United States holidays, i.e., Decoration Day, May 30; Independence Day, July 4; and Labour Day, September 4. At the ferry dock, the two boats regularly in service, of eighty and thirty-five automobile capacity, will operate on the fast schedule to handle the business. The Crystal Beach Company have reconditioned and refitted their thirty-five hundred capacity passenger steamer, to be in service, daily, May 30 to September 5, carrying passengers between Crystal Beach and Buffalo, N.Y., and two officers will be assigned to duty at Crystal Beach dock. Many new summer residents have applied for the free entry of their household effects, presenting evidence of the recent purchase or erection of summer homes in this district.

Fort Erie, adjacent to several of the most prosperous and thickly populated States in the union, namely, New York, Pennsylvania, and Ohio, is one of the busiest points of tourist entry into Canada. Directly across the Niagara river from this port is Buffalo, with population of six hundred and fifty thousand people. Its waterfront is occupied by commercial and industrial activities, while on the Canadian side there are summer homes and bathing beaches. The residents of Buffalo realized that with present day transportation facilities, the Canadian shore was not more than thirty minutes distant by automobile and bus from the heart of the business district of their city. The result is that many thousands of these people occupying their own summer homes along the Canadian shore commute daily by automobile to and from their places of business in Buffalo. Many thousands of dollars are thus spent each year in Canada, and, as they cross via the Peace bridge or ferry, every effort is made by the Customs staff to render prompt and courteous service, so that they will continue as summer residents and recommend the advantages to others.

Automobile tourist travel through Fort Erie via the Peace bridge and ferry from Buffalo, shows increase over the week-end periods during the month of May, six and seven lanes for incoming cars and buses being in operation at various times on Sundays. Present indications are for a busy season.

While the work goes forward of restoring Fort Erie, the historical old fort located at the mouth of the Niagara river about one mile from the Peace bridge, the Provincial Parks commission and the Peace Bridge authority are completing their respective undertakings to beautify the land along the Niagara river shore between the old Fort Erie and the Peace bridge, and construct new approaches and lanes to overcome traffic problems where automobiles enter the bridge on their departure from Canada as it is at this point that the new four-lane highway from Toronto, the highway from Windsor and the several Lake Erie shore roads will converge.

Automobile travel via Peace bridge and ferry through the port of Fort Erie for April of this year is as follows: Canadian automobiles inward 8,887, outward 8,925; foreign automobiles inward 38,460, outward 37,209; other vehicles inward 1,267, outward 1,272; passengers inward 139,065, outward 134,923.

At Niagara Falls

G. C. Gardner, Collector, at Niagara Falls states that preparations for the handling of the usual heavy flow of travel through the port of Niagara Falls, which begins with Blossom Week in the Niagara area, followed by Victoria Day and Decoration Day traffic, were completed early. It is expected this summer will show a considerable increase in the volume of tourist travel handled here. The attraction of the New York World's Fair will probably bring many tourists from central western United States who will travel through Canada, stopping off at Niagara Falls en route, in addition to the many thousands who regularly visit this area each year.

To take care of this expected heavy travel, 32 officers have been assigned to duty on the Whirlpool Rapids bridge on weekdays, which staff is augumented on Sundays and holidays. Thirteen officers are stationed at Queenston bridge; one officer is stationed at the *Maid-of-the-Mist* steamer landing and one at Niagara-on-the-Lake dock.

June 7 was a momentous day in the history of this port, when Their Majesties King George VI and Queen Elizabeth visited here. Elaborate preparations were made for their reception and great crowds from United States points joined with the many thousands of Canadians in extending a welcome. School children were brought from many points, as far distant as Rochester, N.Y., to participate in the celebration.

Many tourist parties, as well as the usual large number of conventions held each year, are booked for Niagara Falls.

A matter of interest to the general public, and to this port in particular, is the proposed new Rainbow bridge on which it is expected work will start in the near future, so that it will be ready to handle traffic during the summer of 1940. The plans call for an up-to-date structure with well laid out bridgehead to accommodate the heavy traffic that this new bridge will be called upon to handle.

NOTES REGARDING CANADA'S EXPORT TRADE

Exports of Farm Implements

The March 1939 exports of farm implements and machinery totalled $430,858 compared with $283,418 in February and $901,765 in March last year. During the fiscal year the amount was $6,453,042 as against $10,705,957 in the previous fiscal year. The largest item in the March export was ploughs and parts at $110,658, about two-thirds of which went to the United Kingdom and the United States. Harvesters and binders totalled $68,036, with $52,751 going to the United Kingdom.

Canadian Honey in U.K.

The most important export market for Canadian honey is that of the United Kingdom, which absorbs approximately 85 per cent of the total. Competition on the British market is particularly keen because 45 different countries send their honey to Britain. Nevertheless, during the past five years Canada has supplied 24 per cent of the total honey imported into the British Isles.

Export of Wheat and Flour

Export of wheat from Canada in April last was higher in volume but lower in value, amounting to 2,831,612 bushels valued at $1,646,190 compared with 1,617,703 at $2,052,224 in the corresponding month last year. The average export price was 58 cents compared with $1.27. A substantial gain was recorded in the April export of wheat flour, the total being 275,275 barrels valued at $825,277 compared with 184,703 valued at $1,050,034 in the corresponding month last year.

EXPORT CANADIAN POTATOES

The bulk of the Canadian potato crop is consumed in Canada. At the same time, both seed and table stock are exported, the former largely to the United States and Cuba, and in recent years to the Argentine. Export table stock goes principally to the British West Indies. In addition to domestic and export shipments, a quantity of Canadian potatoes is sold to starch factories, the volume being determined mainly by price levels.

CANADIAN TOBACCO ABROAD

The British West African Colonies continue to be the largest secondary outlet, after the United Kingdom, for Canadian leaf tobacco. As regards the West Indies, the shipments in 1938 were unchanged, and several small European countries, including Belgium, the Netherlands, Denmark, and Finland took small quantities of burley.

EXPORT OF MEATS

The March 1939 export of meats totalled $3,385,071 as against $2,448,011 in February and $3,265,953 in March, 1938. During the twelve months of the fiscal year the export was $35,375,618 compared with $41,362,775 in the fiscal year 1938.

The March export of bacon and hams amounted to $2,855,867, of which $2,822,098 went to the United Kingdom alone. Poultry to the United Kingdom showed a sharp advance at $199,193.

EXPORT CLEARANCES OF WHEAT

A large increase was recorded in the amount of wheat cleared for export overseas during the week ending May 12, the total being 3,239,174 bushels in comparison with 708,355 in the corresponding week last year. Imports into the United States for consumption and milling in bond for re-export were also somewhat higher, amounting to 154,000 bushels as against 3,000. The clearances follow by ports, with figures for 1938 in brackets: Montreal, 1,179,265 (420,138) bushels; Sorel, 1,031,446 (58,513); Three Rivers, 443,500 (nil); Vancouver-New Westminster, 427,987 (71,931); United States ports, 110,309 (12,040); Victoria, 46,667 (nil); Prince Rupert, nil (143,733).

Overseas export clearances of wheat during the period August 1-May 12 aggregated 99,193,374 bushels as against 59,725,825 in the corresponding period of the previous crop year, while imports into the United States totalled 7,595,093 bushels compared with 2,030,249. Clearances were as follows: Vancouver-New Westminster, 33,003,131 (9,448,376) bushels; Montreal, 32,992,845 (23,586,706); Sorel, 10,961,433 (2,598,059); United States ports, 10,798,019 (13,129,261); Three Rivers, 6,465,721 (637,311); Saint John, 3,140,220 (8,684,993); Churchill, 916,913 (603,982); Victoria, 771,146 (nil); Fort William and Port Arthur, 112,066 (114,375); Halifax, 31,880 (159,968); Prince Rupert, nil (762,794).

CANADA'S AGGREGATE TRADE

The aggregate trade of Canada for the fiscal year ended March 31, 1939, amounted in value to $1,627,998,185 as against $1,883,891,122 for 1937-38. Imports for the respective periods totalled $658,228,034 and $799,069,918, domestic exports $926,962,245 and $1,070,228,609, foreign exports $42,807,906 and $14,592,595. Duty collected during the past fiscal year amounted to $89,273,006, a drop of $14,446,946. The largest collection for any one month was taken in May, 1938, totalling $8,519,770; the second largest in October totalling $8,504,577, and the third largest in November amounting to $8,418,454. October's aggregate trade totals were the heaviest for any one month, totalling $166,627,719, with September's a close second totalling $164,954,193. Imports for May were the heaviest in the twelve months period, while September showed the largest exports. Foreign exports last year increased by $28,215,311 over the previous fiscal year. The greater part of this increase occurred in June and July, foreign exports in June totalling $11,645,891 compared with $1,379,539 exported in June, 1937, and in July $11,804,077 compared with $984,621 exported a year ago.

This country had a favourable balance of trade of $311,542,117 for the past fiscal year, and of $285,751,286 for 1937-38. This excess of exports over imports was most marked in September, amounting to $52,130,739. All months showed a favourable trade balance, not only last year but for several years

NEWS AND COMMENT

Their Majesties passing the Connaught Building, headquarters of the National Revenue Department, on Friday, May 19, 1939.

OTTAWA: The Appraisers' Branch of the Customs Division became the first holders of "The Minister's Trophy," presented to the Department by the Honourable J. L. Ilsley for competition in five-pin bowling between branch teams of the Department of National Revenue from coast to coast. Owing to the lateness of the season, branch games were only able to be played between the Customs, Excise and Income Tax divisions in Ottawa, and the finalists rolled off on May 5, total pin-fall to decide the winner.

The occasion was honoured by the presence of the Minister, accompanied by Messrs. H. D. Scully, Commissioner of Customs, D. Sim, Commissioner of Excise, and C. F. Elliott, K.C., Commissioner of Income Tax. The trustees for the trophy, Messrs. P. L. Young, Ronald Sharp and A. C. McGuirl, were also in attendance.

The Minister's Trophy.

The three Commissioners opened play by bowling the first balls, Mr. Scully showing the way for his Customs Division by connecting with a strike.

The individual and team scores were as follows:—

Customs Appraisers: O'G. Driscoll, 550, C. O'Brien, 653, R. Fairbairn, 579, F. Wormington, 738, C. Bradley, 686, total 3,206.

Excise Tax Collections: H. Hector, 662, P. McGauvran, 579, W. Rigney, 628, N. Powers, 650, G. Parker, 556, total 3,075.

Income Tax Headquarters: R. Driscoll, 590, J. Harmer, 509, K. Reid, 487, E. Gruson, 525, W. Simpson, 489, total 2,600.

After the game, Hon. Mr. Ilsley presented his trophy to F. E. Wormington of the Customs Appraisers' team. L. McCormick of the Treasury Department was foul-line judge and Messrs. Bilton, Challis and Gilchrist were the scorers.

All challenges should be forwarded to S. C. Hooper, Secretary of the trustees, 225 Connaught Bldg., when they will be referred to the trustees and dealt with in chronological order. A permanent record will be maintained of all matches played for "The Minister's Trophy," on which will be placed plates bearing the name of each winning team. In future no matches will be played between May 1 and September 30, inclusive.

Ottawa: Martin J. Furlong, who for the past ten years has filled the position of Special Excise Tax Auditor, Excise Division, National Revenue Department, at Ottawa, has been promoted by the Civil Service Commission to be Supervising Auditor, Grade 5, of the Excise Division.

Mr. Furlong, is a native of Pontiac County, Que., and was educated in Belleville and Toronto. He entered the Excise service in 1928 at Toronto, and in 1929 was transferred to Ottawa and since 1935 he has been assistant to the Chief Auditor of Excise Taxes, Mr. Bishop, at headquarters.

Mr. Furlong is well known to the Excise staff and to the business public generally as for some years he was a Travelling Auditor. He is prominent in local sporting activities and this year is President of the Excise Bowling League. He is well-known in church circles, being an active worker in Canadian Martyrs Church.

The promotion of Mr. Furlong has been well received by his associates in the Excise Division, and by his many friends in and out of the service.

Brockville, Ont.: William Miller, formerly a member of the Customs-Excise staff of this port died on May 6th. The late Mr. Miller entered the service here on April 1st, 1914, and retired on superannuation in October, 1936. He occupied various positions during his period of service, and was Customs Express and Postal Clerk, and Cashier and Computing Clerk. On several occasions he acted as Collector.

Before entering the service of the Department Mr. Miller was a well-known newspaperman, and was on the editorial staff of the *Brockville Times* for twenty-five years. His death at the age of sixty-eight is much regretted by a large number of friends in the service, who appreciated his efficiency and devotion to duty.

Ottawa: Two bowling competitions (ducks and five pins) between the National Revenue Bowling League, Montreal, and the Excise Division Bowling League, Ottawa, were held this spring, each league scoring a victory. The first match was played on Saturday, April 15, at Ottawa, when sixteen players from Montreal visited the Capital. At the dinner given the Montreal players by the Ottawa league the speakers of the evening included Mr. David Sim, Commissioner of Excise, Mr. V. C. Nauman, Assistant Commissioner of Excise, G. Marchand, President, National Revenue Bowling League, M. J. Furlong, President, Excise Division Bowling League, W. B. Stuart, E. H. Bourdon.

A return match was played May 6 at Montreal, and twenty-six Ottawa visitors were guests of the Montreal league. The visiting ladies were entertained by Mrs. Arthur Laing and Miss R. M. Dickner. Mr. Arthur Laing, Collector, also conducted the party on a tour of the city. In the evening the visiting players were guests of the Montreal league at dinner. The principal speakers were: Mr. V. C. Nauman, Mr. Arthur Laing, G. Marchand, S. Malloy, Miss R. M. Dickner, Miss M. Richer, J. R. A. Senecal, A. Gaudet and Mr. McNally.

Montreal: Substantial increases were shown at nearly all points in the volume of business transacted at the Customs Air Harbour, St. Hubert, Quebec, during April this year compared with twelve months ago, both the number of passengers and pieces of baggage handled more than doubling. Aeroplanes inward and outward numbered 236, increase 69, passengers 1,027, increase 542, pieces of baggage 1,266, increase 675. Totals in detail for April, 1939, were: aeroplanes inward 117, increase 32, outward 119, increase 37; passengers inward 479, increase 269, outward 548, increase 273; pieces of baggage inward 604, increase 326, outward 662. increase 349; express parcels inward 58, increase 21, outward 21, increase 11; bags of mail inward 348, decrease 135, weight 2,315 pounds, decrease 5,658, outward 352, increase 51, weight 2,372 pounds, decrease 1,801. The value of imports for the month was $4,021, compared with $16,732. Flights cancelled owing to weather conditions numbered inward 29, outward 24. This compares with inward 9, outward 7, cancelled during April last year.

Montreal: Business at the Customs express branch, Montreal, during April increased substantially compared with April last year; the number of packages received jumping from 23,183 to 34,416, an increase of 11,233, or of fifty per cent. Entries totalled 2,626, a gain of 145, while collections amounted to $176,263, a drop of $162. At the postal branch parcels received totalled 25,393, parcels cleared 24,955, entries 1,926, collections $59,033. These totals showed declines.

Toronto: Packages received and entered at the Customs express branch, Toronto, during April last numbered 25,590, an increase of 1,125 compared with April, 1938. Entries numbered 3,847, a decrease of 149, while duty collected amounted to $160,909, a drop of $36,916. At the postal branch 34,980 packages were received, a decrease of 90, and 31,881 packages were delivered, an increase of 637. Entries numbered 2,836, decrease 5, while collections totalled $62,258, decrease $6,614.

Twenty-nine aeroplanes, 16 inward, 13 outward, were handled at the Customs airport during April. Of the total entered 5 were United States planes and 11 Canadian. Thirty-seven passengers were carried. During April last year aeroplanes handled at this port numbered 28, passengers 24.

Halifax: According to official figures a total of 581 vessels, net registered tonnage 758,190, inward and outward, was handled at the port of Halifax during April last, an increase of 15 in the number of vessels and of 92,511 in tonnage, compared with April, 1938. Cargo tonnage inward totalled 99,185, decrease 11,451 tons, outward 81,895, decrease 7,323 tons; passengers landed 1,508, increase 387, embarked 599, increase 3.

During the four-month period, January 1 to April 30, 1939, vessels inward and outward numbered 1,920, decrease 80, net registered tonnage 3,528,728, increase 9,682; cargo tonnage inward and outward 756,242, decrease 45,100; passengers landed 5,994, increase 947, embarked 2,489, decrease 184.

QUESTION BOX AND LETTER BAG

More Regarding Uniforms

C. P. Howell, Customs-Excise Enforcement Officer, sends this breezy and interesting contribution to the *Letter Bag*.

Receipt of pages B.27-28-29 Revised, instructions to port officers, prompted me to write a letter suggesting a complete change of uniform for officers on duty at a certain class of border port. Fear that my suggestions might be regarded as criticism, stayed my hand. However, since the ice has been broken by our friend from Gaspé, I feel the following will be in order.

Before making any suggestions, let me draw attention to the article "New Lamps For Old" by Inspector G. N. Bunker, in the issue of February last, from which I quote:

> "When the quill pen and the round-shouldered clerk on his high desk stool were transplanted from the 'Old Land' to Upper and Lower Canada, they brought with them certain traditions and methods which have persisted through many generations."

Investigation, I believe, will show the present uniform to be one more "hangover" from the period of which he writes, a period in our history when the collection of Import Duties was confined almost exclusively to sea and lake ports.

But times and conditions have changed, and though the present uniform is still appropriate, both in cut and colour, for officers employed at such ports, and possibly at railway and the larger highway ports, it is out of place when used to clothe the men in charge of the small stations scattered along the border from Winnipeg to the Interior of British Columbia. Officers who live from ten to twenty-five miles from the nearest cleaning establishment work under conditions unknown to the majority of the Department's personnel.

We have no oiled highways. Each car on its arrival is accompanied by a whirling cloud of dust. Baggage is thickly coated with the soil of Dakota, Montana, or possibly Idaho. We examine everything from the baggage of the Eastern tourist to a truck load of dogies; from the parcel-laden "Lizzie" of the returning Canadian, to a load of greasy machinery or a greasier Diesel engine.

We are all things to all men. We help the helpless change a tire. We crawl under the "Sunday School Truck" to tighten the oil pan for its lady driver. We lend our flash-light and our aid to the driver whose lights went out two miles back (the service station is twenty-three miles north). We take five minutes from our duties to chase a herd of cattle out of our drinking water. In our noon hour, we walk a half mile through dust the consistency of flour, to get our daily supply of milk. All this in a double breasted, dark blue, sacque suit.

Apart from the dirt, there is the question of comfort. Summer temperatures at this station range as high as one hundred and four degrees in the shade (and there is no shade). Luckily the Inspectors who have visited this port during the heat of summer have held liberal views on the subject of uniforms, and have refrained from enforcing a regulation they knew would be necessarily broken.

Take a broader view of the uniform question. The R.C.M. Police, the provincial police, and the army have discarded the uniforms of the past for a more comfortable and serviceable attire. The bus driver of this country wears French grey, a colour which hardly shows the dust. Sailors in the Mediterranean wear an entirely different uniform to those worn by those cruising the North Atlantic, so why compel the officer at the dusty western highway station to wear a uniform that gives him the appearance of a naval officer marooned on the desert, and costs a small fortune to keep clean.

Nothing could be more appropriate for such places than the "fatigue" uniform issued to us so many years ago, khaki drill slacks and shirt, with brown shoes. Two suits could be supplied for the cost of the present uniform coat. They could be washed and pressed with the rest of the family laundry, would look well and be cool. Failing this, the French grey of the bus-driver is the next best suggestion.

Regarding the suggestions of Collector Brideaux of Gaspé in the April issue, I have this to say. The marks or emblems by which an officer's rank would be shown, would mean nothing to the general public. The officers know who, and who is not a Collector or Sub-Collector. They also know their own length of service, so why bother with a lot of gadgets which cannot possibly affect the efficiency of the officer who wears them?

As for the words "Canada Customs," they should remain on the cap. My reason for saying so is illustrated on page 13, February 1933 REVIEW. At large ports, where the officer is surrounded by a horde of uniformed bell-hops, bus-drivers, etc., the stranger can see at a glance who is the Customs officer, without having to get a close-up view of his shoulder badges.

STILL MORE REGARDING UNIFORMS

H. R. Beer, Sub-Collector at Lena, Manitoba, writes:—

With reference to the letter in the April REVIEW, written by the Collector at Gaspé, respecting Customs uniforms, there appear to be two suggestions which might find a place in the next issue.

(1) Changing from dark blue to dark grey.

(2) If any alteration regarding style is considered, would suggest that the style as worn by the R.C.M.P. be adopted.

It is a well known fact, verified by border officers stationed on dusty highways, that dark blue shows up spots of dirt and grease, and even a new uniform looks spotted after checking a few cars which have been travelling on a wet gravel highway. Uniforms need cleaning every month, which is impossible at one man outports, and it is believed that a dark grey uniform would not show such markings, and look more presentable.

Re service stripes, this matter was discussed in the REVIEW, but nothing came of the suggestion. Why not a ballot amongst uniform wearers? It appears more of a personal matter amongst such officers, than a departmental one.

A SUGGESTION FROM OSHAWA

J. A. Moore, Chief Customs-Excise Clerk, Oshawa, Ont., writes:—

If the instructions to officers, issued by the Department, were perforated to fit T65 binder which it already accommodates as far as size is concerned, the resultant record would, it is believed, be somewhat more convenient.

JUST AMONG OURSELVES

MAY-JUNE

ADDITIONS

NOVA SCOTIA

SYDNEY (Louisburg): D. H. Wilson, Sub-Collector of Customs and Excise, Limited Service Outport.

QUEBEC

MONTREAL: J. M. J. G. Adam, Office Boy; M. V. J. Courtemanche, Office Boy; J. G. R. R. Laberge, Office Boy.

ONTARIO

HAMILTON: C. Dolstra, Clerk, Grade 1.

MANITOBA

WINNIPEG: B. J. Collins, Customs Truckman.

CUSTOMS INSPECTION

MONTREAL: P. E. Connolly, Stenographer, Grade 1.

DEDUCTIONS

QUEBEC

MONTREAL: H. C. L. Beliveau, Customs Excise Examiner (Retired); H. A. Quesnel, Customs Excise Examiner (Retired); L. G. M. Roy, Clerk, Grade 1 (Services terminated).

QUEBEC: P. E. Guay, Chief Customs Excise Clerk, Grade 5 Port (Retired).

ONTARIO

FORT ERIE: A. Wright, Customs Excise Examiner (Retired).

ORILLIA (Gravenhurst): F. W. Marter, Customs Excise Enforcement Officer (Retired).

TORONTO: A. E. Mitchell, Customs Excise Examiner (Retired).

WINDSOR: D. H. Swanston, Assistant Customs Appraiser (Deceased).

MANITOBA

WINNIPEG: A. J. Taylor, Customs Appraiser (Divisional) (Retired).

SASKATCHEWAN

NORTH PORTAL: Thomas Jarrott, Senior Customs Excise Clerk (Retired).

ADMINISTRATIVE

M. E. Stafford, Stenographer, Grade 2 (Resigned).

PROMOTIONS

QUEBEC

MONTREAL: A. Poupart, from Senior Messenger to Customs Excise Examiner.

QUEBEC: J. A. A. Santerre from Customs Excise Account Clerk, Grade 5 Port to Chief Customs Excise Clerk, Grade 5 Port.

ONTARIO

TORONTO: H. S. Meredith, from Principal Clerk to Head Clerk.

WINDSOR: J. L. McMullan, from Customs Excise Examiner to Computing Clerk.

MANITOBA

WINNIPEG: H. E. Magee, from Customs Express or Postal Superintendent to Customs Appraiser, Grade 3; P. H. Stokes, from Express and Postal Computing Clerk to Computing Clerk.

SASKATCHEWAN

SASKATOON: Louis Bowley, from Express and Postal Computing Clerk to Customs Excise Cashier.

BRITISH COLUMBIA

VANCOUVER: C. S. Krempeaux, from Customs Excise Clerk to Express and Postal Computing Clerk.

ADMINISTRATIVE

F. W. S. Chitty, from Clerk, Grade 2, to Clerk, Grade 3; J. J. B. Sheehan, from Clerk, Grade 2, to Clerk, Grade 3; J. O. Theoret, from Clerk, Grade 1, to Clerk, Grade 3.

AUDIT

OTTAWA: M. J. Furlong, from Special Excise Tax Auditor to Excise Tax Auditor, Grade 5.

CALGARY: A. M. Stephens, from Stenographer, Grade 1, to Stenographer, Grade 2.

IMPORTS AND EXPORTS OF FRUITS

Canada's March 1939 imports of fresh fruits were slightly higher than in the corresponding month last year, the value being $1,222,636 as against $1,128,726. The United States supplied the bulk, the chief varieties from that country being as follows: oranges, mandarines and tangerines, $677,559; grapefruit, $160,773; lemons, $144,873 and bananas $74,686. Domestic exports of fresh fruits were also higher, aggregating $511,340 in comparison with $281,016 a year ago. Fresh apples, mainly to the United Kingdom and Germany, accounted for a total of $485,270 as against $275,388. Fresh strawberries were valued at $13,292, all of which went to the United Kingdom.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF MAY, 1938 AND 1939

—	1938	1939	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	8,541,991·18	8,925,185·54		
Less Refunds and Drawbacks	1,248,885·06	855,308·24		
Net	7,293,106·12	8,069,877·30	776,771·18	....
EXCISE TAXES	14,754,772·54	12,561,029·91		
Less Refunds and Drawbacks	346,427·21	346,750·15		
Net	14,408,345·33	12,214,279·76	....	2,194,065·57
EXCISE DUTIES	4,601,226·61	4,677,102·20		
Less Refunds and Drawbacks	137,739·51	133,354·61		
Net	4,463,487·10	4,543,747·59	80,260·49	....
SUNDRY COLLECTIONS	45,206·30	40,121·52		
Less Refunds	1·50	1·25		
Net	45,204·80	40,120·27	....	5,084·53
Net Totals	26,210,143·35	24,868,024·92	857,031·67	2,199,150·10
Net Decrease	....	....	....	1,342,118·43

TOTALS FOR TWO MONTHS

—	1938-39	1939-40	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	15,158,229·36	14,802,395·16		
Less Refunds and Drawbacks	1,958,614·65	1,658,037·10		
Net	13,199,614·71	13,144,358·06	....	55,256·65
EXCISE TAXES	20,872,358·90	17,863,350·37		
Less Refunds and Drawbacks	672,046·25	676,541·74		
Net	20,200,312·65	17,186,808·63	....	3,013,504·02
EXCISE DUTIES	8,597,147·25	8,572,119·67		
Less Refunds and Drawbacks	156,029·19	140,829·06		
Net	8,441,118·06	8,431,290·61	....	9,827·45
SUNDRY COLLECTIONS	106,223·54	77,788·45		
Less Refunds	2·00	3·75		
Net	106,221·54	77,784·70	....	28,436·84
Net Totals	41,947,266·96	38,840,242·00	....	3,107,024·96
Net Decrease	....	....	....	3,107,024·96

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF MAY, 1938 AND MAY, 1939

—	May 1938	May 1939	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	77,600,453·60	74,580,268·87	....	3,020,184·73

TOTALS FOR TWO MONTHS

—	1938-39	1939-40	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	96,733,307·09	89,659,541·58	....	7,073,765·51

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN EXPORT TRADE DURING THE MONTH OF MAY, AND THE FIVE MONTHS ENDED MAY, 1938 AND 1939

—	May, 1938		May, 1939	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	67,769,500	....	93,987,974
Total Exports (Foreign Produce)	....	5,021,747	....	898,878
Principal Items of Exports—				
Wheat Bush.	3,370,545	3,713,697	13,655,266	8,662,068
Wheat flour Brls.	297,126	1,623,454	515,778	1,522,791
Fish Cwt.	146,744	1,460,305	211,002	1,588,527
Furs $	....	649,856	....	666,613
Meats Cwt.	228,792	3,821,830	193,257	3,171,020
Cheese Cwt.	37,257	570,794	54,485	768,842
Planks and boards M ft.	124,957	2,637,686	165,539	3,587,565
Wood pulp Cwt.	965,925	2,469,838	1,106,520	2,459,214
Newsprint Cwt.	4,181,388	9,135,364	4,887,992	10,677,981
Automobiles and parts $	....	2,246,528	....	2,431,169
Copper, partially manufactured Cwt.	592,307	5,421,831	652,306	6,159,861
Nickel, unmanufactured $	....	3,986,942	....	5,539,045

—	Five months ended May, 1938		Five months ended May, 1939	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	324,414,891	....	368,722,605
Total Exports (Foreign Produce)	....	12,956,922	....	4,042,528
Principal Items of Exports—				
Wheat Bush.	25,783,863	30,492,971	36,676,451	22,473,508
Wheat flour Brls.	1,651,331	9,264,910	1,822,109	5,517,431
Fish Cwt.	1,498,386	11,588,704	1,444,714	10,054,527
Furs $	....	8,604,866	....	8,269,233
Meats Cwt.	1,174,878	19,285,527	856,481	14,265,565
Cheese Cwt.	124,563	1,917,887	89,393	1,283,174
Planks and boards M ft.	756,092	15,958,016	724,003	15,246,520
Wood pulp Cwt.	4,975,740	13,394,575	4,685,509	11,011,475
Newsprint Cwt.	22,065,781	47,023,643	19,409,267	41,844,875
Automobiles and parts $	....	12,785,155	....	12,709,258
Copper, partially manufactured Cwt.	2,253,293	21,060,705	2,387,026	22,526,878
Nickel, unmanufactured $	....	24,416,454	....	24,429,717

The National Revenue Review

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REVENUE TABLES, RULINGS

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Department of National Revenue

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Private Secretary, MISS A. L. WICKWIRE, M.A.

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Commissioner of Excise, DAVID SIM
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, L. F. JACKSON
Assistant Commissioner of Excise, V. C. NAUMAN
General Executive Assistant, P. L. YOUNG

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This Green and Pleasant Land

IT has been the custom in past years to include in the July number of the REVIEW an illustrated article dealing with early season incoming motor tourist travel. This issue contains an article on this season's activities at some ports covering in the main the period to the middle of June, prepared from information furnished the *Editor* by Collectors and other border officers, from coast to coast. There are indications of an active tourist influx before Autumn paints the hills and valleys of Canada with tints of russet and gold. The season was somewhat late in starting as Winter found the lap of Spring so inviting and comfortable that it lingered unduly. Officers of the Department at border ports and outports are rendering considerate and tactful service to those who visit the green and pleasant land that is Canada.

Promotional Competitions

HERE is an item of interest to officers of National Revenue regarding promotional competitions.

In accordance with the recommendation of the Special Parliamentary Committee appointed to inquire into the operation of the Civil Service Act that promotions shall not be confirmed until after the expiration of fourteen days so as to permit the filing of an appeal, certificates covering promotions will not be issued until after the expiration of this period.

Over the Blue Water Bridge

THE "Blue Water" bridge at Sarnia, has now been in operation for a little over eight months, and in this period tourist traffic through Sarnia has increased 62 per cent as compared with the vehicles carried by the ferry for a similar period one year ago. During this eight months period (prior to May 31), over 134,000 cars crossed the bridge, whereas in a similar period last year, the ferry carried over 82,000 cars. United States holidays always result in heavy international traffic, and during the recent Memorial Day there was an increase of 2,000 cars over the bridge as compared with the ferry figures for last year. On this holiday weekend the bridge carried 8,544 cars. In May, 1939, the bridge transported 26,839 cars, carrying 73,623 passengers. In May, 1938, the ferry only carried 18,158 automobiles with 48,088 passengers.

Over the Peace Bridge

TRAVEL over the Peace Bridge and ferry at the port of Fort Erie during April and May this year was slightly less than for the same months of 1938. Weekend weather conditions generally were poor. United States cars inward numbered 111,720, outward 107,964; Canadian cars inward 17,791, outward 17,669; other vehicles inward 2,764, outward 2,768; passengers inward 380,587, outward 371,067.

During Decoration Day weekend, May 27 to 30, a total of 42,398 automobiles, inward and outward, was handled at this port. Of this number 33,997 crossed by the bridge and 8,401 by ferry. This was an increase of 2,398 over the same period last year.

"Chief", a highly trained German Shepherd dog used occasionally in tracking offenders against the Excise Act.

Canine Excise Enforcement Officers

(*Editor's Note.* This article was prepared by K. MacNeill, of the Excise Seizures branch at headquarters.)

IN several Excise seizures recently reported to the department by the Royal Canadian Mounted Police, officers pay particular tribute to the assistance they have received in the effective execution of their duties from the trained dogs now permanently attached to the Force.

Dogs engaged in police work have the quite unfounded reputation of being cross and vicious. Although frequently used to track down fugitives or offenders against the laws of the Dominion, their primary use and the use for which they were originally trained is the location of persons lost in the wilderness of bush or forest country. If they were otherwise than good-natured and gentle with children they would be useless for this purpose.

Most of the dogs used by the R.C.M. Police are *German Shepherds.* Latterly three other breeds, the *Rottweiller,* the *Reisenschnauzer* and the *Doberman Pinscher* also have been introduced. Their value to the Force has been proved over and over again, and many are the thrilling stories of what their sagacity and intelligence have been able to accomplish.

While this article is not concerned with other than their use in the enforcement of the Excise Act a word or two as to the method adopted to bring them to full efficiency may prove interesting.

Dogs on police work must graduate from school, of which the R.C.M. Police have two; one at Ottawa and the other at Regina. Each school has its master trainer who trains each dog in obedience, loyalty to its master, and in tracking the scent of humans. When the trainer is satisfied as to the progress of the dog one of the constables of the Force is selected as its permanent master. The constable must also undergo a period of training and coaching until he becomes proficient in handling his dog. It is part of this training to teach the dog to refuse to answer the command of any other person, to refuse to accept the most tempting food from another, or even to eat at all unless told to by its master. The latter is a safeguard against poisoning. In tracking men, women or children, they are trained to hold the person without violence or bodily hurt.

One of the principal features of the training course is directed towards searching for lost articles. It often happens that a lost person or the perpetrator of an offence may have dropped some little thing. This may escape the eye of the officer but never would it escape the nose of a keen dog. Even a button may lead to the finding of a child or be the means of identifying a criminal.

In a case reported to the department from Manitoba, officers had been informed that a certain farmer was engaged in illicitly distilling spirits. Several officers were detailed to investigate, one of whom was accompanied by the dog under his care. On arrival at the farm, dog and master stayed at the end of a trail leading to the house while a second officer went on. The farmer was not at home at the time but his wife volunteered to find him and bring him back, but when she saw she would be followed she returned to the house.

Shortly afterwards, the husband made his appearance and while being interrogated a scream was heard from the bush. The woman had managed to slip out of the house but had been stopped at the hidden still by the dog and its master. Before being stopped, however, she had managed to warn a third party who had been working at the still and he had made good his escape. Later in the day, one of the officers came upon a man tramping along the road carrying his boots and socks in his hand. There was nothing to show that he was the wanted person but such an unusual mode of travel as bare feet on a rough road warranted further investigation. The dog was called in again and given one of the boots to smell. Unerringly he returned to the location of the still, nosed round and finally picked up in his mouth a thermometer in a cardboard box. Bringing this to his master he then went over to a ladder and a plank but these were too heavy for him to lift. All three articles it was shown had been handled by the owner of the boot who at first denied having operated the still but who later in court pleaded guilty to a charge under the Excise Act.

Another dog in Saskatchewan was largely instrumental in helping to prove the guilt of an offender, whose statements to the police were proved untrue by the dog finding in the bush a bottle which had been thrown away and broken but in which there still remained sufficient illicit spirits to produce as evidence.

Both these dogs were *German Shepherds* but to show that the highest intelligence is not confined to this breed alone, reports received from Nova Scotia tell of a *Doberman Pinscher* belonging to a detachment in that province, who helped to convict a bootlegger by finding a quantity of spirits which he had left behind him in the bush while trying to escape from the police. This dog also located the operator of a still by being given to smell an old sweater found near the apparatus. He led the officers to a house some distance away and on entering stopped in front of the owner of the article of clothing, picking him out from a group of four men.

"Made in Canada" Rulings

TOOLROOM Precision Shapers with 16″-20″ stroke inclusive have been transferred from the category of "a class or kind *not made* in Canada" to that of "a class or kind *made* in Canada," and in accordance with the Government's undertaking to give "adequate notice" to parties concerned, the ruling referred to is to be effective three weeks from the date hereof, June 7, 1939.

Departmental Rulings

" Churchill " Horizontal Surface Grinding Machine, Model NB, manufactured by the Churchill Machine Tool Co. Limited, Broadheath, Manchester, England, at the present time is held to be of a class or kind not made in Canada and admissible under tariff item 427a. Motor—Item 445g.

" Cincinnati " No. 2 Plain Milling Machine, manufactured by the Cincinnati Milling Machine Company, Cincinnati, Ohio, at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Motor—Item 445g.

No. 3 Geared Friction Head Universal Turret Lathe, as illustrated and described in circular of the Foster Machine Co., Elkart, Indiana, at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Motor—Item 445g.

" Oilgear " Fluid Power Pumps, manufactured by The Oilgear Company, Milwaukee, Wis. and designed for the operation of hydraulic tools, at the present time are held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Motors—Items 445g.

" Speed-O-Lite " Floor Surfacing Machine, manufactured by the Lincoln-Schlueter Floor Machinery Company, Chicago, Ill., at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Motor—Item 445g.

" Von Schrader " Rug Deterger, manufactured by the Von Schrader Mfg. Co., Racine, Wisconsin, being a portable electric carpet washing machine which washes and scrubs carpets and rugs while lying on the floor, the suds, sand, grit and other dirt being removed by suction, is rated under tariff item 415.

Oiticica Oil is rated under tariff item 711.

Regulation Established

THE Minister of National Revenue has established the following Regulation under authority of Subsection 6 of Section 80 and Section 99 of the Special War Revenue Act:—

Importations of goods enumerated in Customs Tariff Items 23, 105(e), and 141; also of the commodities known as syrup colouring caramel, burnt sugar, sugar colouring, beer colouring, porterine, P.S.C. porter, caramel stout, spirit colour, tintomax and intense liquid caramel, are to be subject to the excise tax of one cent per pound on sugar, syrups or substitutes therefor, and one-half cent per pound on glucose or grape sugar, according to the quantity of any such materials *used in the manufacture of* the above-mentioned goods.

Importers will be required to furnish to the Collector of Customs and Excise at the port of entry, on presentation of their entries, a declaration from the manufacturer or exporter of the above-named goods, in a form similar to that on the reverse hereof, showing the sugar, syrup and/or glucose *used in the manufacture of* the imported goods.

If the aforementioned certificate cannot be produced at the time of entry, the goods may be entered for consumption upon payment of the tax at the rate of one cent per pound on the net weight, subject to adjustment by refund on production of the said certificate.

The special excise tax of three per cent on the customs duty paid value will *apply only on importation of these goods, when imported into Canada subject to entry under the general tariff.*

Customs *Memorandum Series D No. 78 and Excise Circular No. 787-C* are cancelled.

The First Ocean Mail Contract

THE centenary of the signing of the first contract for the carriage of Her Majesty's mails between Great Britain and the colonies of British North America by steam packet was celebrated May 4, 1939. Just one hundred years ago Samuel Cunard of Halifax entered into an agreement with the British Admiralty to supply a fast transatlantic mail service, and this contract remains the basis of ocean mail service to-day. Cunard's undertaking developed into one of the largest commercial concerns. Arriving in England in 1838, Cunard spent several months raising sufficient capital, but finally, early the following year he, in conjunction with George Burns of Glasgow and David McIver of Liverpool, founded the British and North American Royal Mail Steam Packet Company and plans were prepared for four steamships, the *Britannia, Acadia, Columbia* and *Caledonia.* The acceptance by the British Admiralty of Cunard's tender was a signal achievement for the provincial Canadian merchant in competition with old-established rivals.

The *Britannia* was launched at Port Glasgow, February 5, 1840, and sailed from Liverpool July 4 the same year on her maiden voyage. The crossing was accomplished in 14 days, 8 hours. She was 207 feet long, 34 feet broad, 22 feet deep, and 1,156 tons registered.

While the *Savannah,* built in New York City, made the transatlantic crossing as early as 1819, nevertheless, steam power was used for only 18 of the 35 days required to make the voyage. The *Royal William,* built at Quebec in 1831, had not proved successful. The *Sirius,* built in Scotland in 1838, was the first British steamship to cross the ocean, making the voyage in 18½ days, but she was considered too small for safety, being only 178 feet long by 25 feet broad. The *Great Western* and *British Queen* followed but were unable to operate on a given schedule or at a profit.

Two important steps in shipbuilding, steps which made possible the construction of the giant liners of to-day, remained to be taken in the near future. In 1855 iron steamers were used for the first time, while in 1862 the paddle-wheel gave place to the screw propeller.

Export of Arms and Ammunition

THE value of arms, ammunition, implements or munitions of war exported under twenty-six permits issued by the Department during the month of May, 1939, totalled $125,030.

The principal shipments consisted of small arms ammunition totalling $55,172; $53,655 going to the United Kingdom; $1,092 to Newfoundland and $425 to Australia. High explosives valued at $33,600 were exported to the United Kingdom and aircraft parts totalling $31,660 were shipped to the United Kingdom and the United States.

The balance consisted of propellant powders totalling $4,221 exported to Newfoundland, St. Pierre and Miquelon and the United States. Revolvers valued at $80 were exported to the United States and rifles totalling $294 went to the United Kingdom and the United States.

Production of Gold

THE Canadian output of gold in April last amounted to 406,795 ounces compared with 414,217 in March and 368,439 in April, 1938. Production during the first four months of 1939 totalled 1,623,303 ounces, or 12·2 per cent above the output a year ago. Ontario operators produced 251,964 ounces in April, and Quebec 78,427 ounces. British Columbia's production totalled 50,250 ounces. The output from Manitoba and Saskatchewan sources amounted to 20,448 ounces. The Yukon's alluvial gold output and the Northwest Territories' lode gold production in April rose to 4,390 ounces from the preceding month's months total of 3,467.

Larger Aeroplanes, More Passengers

LARGER aeroplanes with carrying capacities of ten, fourteen or even twenty-one passengers, were put into service at the Customs Air Harbour, St. Hubert, Quebec, during April, with a resulting marked increase in traffic. In May a total of 301 planes carrying in all 1,489 passengers and 1,717 pieces of baggage was cleared through this airport, showing increases, compared with May last year, of 118 in the number of planes, 959 in the number of passengers and of 1,137 in pieces of baggage. Traffic totals for May in detail, showing comparison with May, 1938, were: aeroplanes inward 149, increase 58, outward 152, increase 60; passengers inward 714, increase 504, outward 775, increase 455; pieces of baggage inward 841, increase 608, outward 876, increase 529; express parcels inward 90, increase 44, outward 65, increase 49; bags of mail inward 515, decrease 37, weight 3,569 pounds, decrease 3,981, outward 471, increase 81, weight 3,154 pounds, decrease 3,163. The value of importations during May was $9,570 compared with $2,357 a year ago. Flights cancelled owing to weather conditions numbered inward 12, outward 16. This compares with inward 5, outward 6, cancelled during May last year. One tourist permit was issued.

Halifax Shipping Active

ACCORDING to the monthly shipping report of the port of Halifax 300 vessels, net registered tonnage 214,172, reported inward during May, an increase of 46 in the number of vessels and of 18,621 in tonnage. Vessels outward numbered 313, increase 48, net registered tonnage 208,831, increase 2,770. Cargo tonnage inward totalled 67,963, decrease 16,496, outward 76,566, increase 32,342; passengers landed 364, decrease 80, embarked 356, decrease 190.

During the five months period, January to May, 1939, vessels inward and outward at this point numbered 2,533, an increase of 14 compared with the corresponding months of last year, registered tonnage 3,951,731, increase 31,073. Cargo tonnage handled amounted to 907,859, a drop of 22,166, while the number of passengers landed was 6,358, an increase of 867, the number embarked 2,845, a decrease of 374.

The Intermediate Tariff Extended to France and French Possessions

By Order in Council (P.C. 1302), dated the 2nd June, 1939, it is ordered that:

> "The benefit of the Intermediate Tariff be and it is hereby extended to goods originating in France, the French Colonies, Protectorates and Mandated Territories, imported into Canada in the manner provided in Article 4 of the Canada-France Trade Agreement, 1933, such arrangement to be co-terminous with the aforesaid Trade Agreement.",

to be effective from and after the 5th June, 1939, the date of publication in the *Canada Gazette*.

Intermediate Tariff Extended to Uruguay

ORDER in Council (P.C. 1292), dated the 1st June, 1939, provides that the benefit of the Intermediate Tariff, which was extended to products originating in and coming from the Republic of Uruguay by Order in Council (P.C. 2000), dated the 7th August, 1936, as published in Memorandum Series D No. 45, be further extended for a period of six months from the 30th April, 1939, subject to previous termination by the coming into force of the Trade Agreement between Canada and Uruguay.

Exports to United States

SOME of the principal domestic commodities exported to the United States in May under the new trade agreement were as follows, with figures for May, 1938, in brackets: newsprint, $8,923,337 ($7,539,805); cattle, $2,069,209 ($317,621); wood pulp, $1,973,612 ($1,550,510); fine nickel, $1,481,297 ($738,270); softwood planks and boards and square timber, $1,082,642 ($618,084); asbestos and asbestos sand and waste, $571,280 ($406,875); bran, shorts and middlings, $513,897 ($1,230); whiskey, $482,273 ($574,817).

Other leading commodities: furs, $344,470 ($190,234); logs, $327,363 ($82,895); fresh lobsters, $320,475 ($318,929); pulpwood, $300,310 ($451,695); artificial crude abrasives, $251,036 ($290,018); maple sugar, $191,080 ($45,905); malt, $188,413 ($71,164); soda and compounds, $187,549 ($106,749); cyanamid, $117,487 ($112,699); horses, $110,404 ($88,187); shingles, $89,478 ($152,878); crude gypsum, $82,181 ($67,149).

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of May, 1938, and May, 1939:—

May, 1939, spirits potable, $738,137; May, 1938, $747,775. May, 1939, spirits, non potable, $78,036; May, 1938, $58,072. May, 1939, validation fee, $20,615; May, 1938, $34,799. May, 1939, malt, $899,671; May, 1938, $898,813. May, 1939, beer, $22,591; May, 1938, $29,569. May, 1939, malt syrup, $11,055; May, 1938, $9,751. May, 1939, cigars, $34,781; May, 1938, $33,918. May, 1939, cigarettes, $2,512,686; May, 1938, $2,371,153. May, 1939, manufactured tobacco, $513,883; May, 1938, $447,529. May, 1939, licences, $627; May, 1938, $608. May, 1939, total, $4,832,085; May, 1938, $4,631,991.

Compartive statement of tobaccos, cigarettes and cigars entered for consumption in Canada, during the months of May, 1938, and May, 1939:—

May, 1939, tobacco, cut, 2,187,946 pounds; May, 1938, 1,890,176 pounds. May, 1939, tobacco, plug, 285,608 pounds; May, 1938, 276,634 pounds. May, 1939, snuff, 61,890 pounds; May, 1938, 62,464 pounds. May, 1939, cigarettes, number 625,868,751; May, 1938, 592,763,405. May, 1939, cigars, number 11,554,117; May, 1938, 11,336,628.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the months of April to June inclusive, of the fiscal years 1938-39 and 1939-40. (Decrease marked*).

Districts	1938-39	1939-40	Increase or Decrease	Districts	1938-39	1939-40	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	306,779 27	292,673 30	*14,105 97				
Halifax	1,424,318 40	1,330,091 51	*94,226 89	Fort William	353,192 88	280,804 45	*72,388 43
Saint John	1,269,758 59	987,746 93	*282,011 66	Winnipeg	3,064,151 07	2,754,759 66	*309,391 41
Quebec	958,442 59	983,924 38	25,481 79	Regina	213,755 57	227,351 82	13,596 25
Montreal	26,994,294 40	25,897,452 35	*1,096,842 05	Saskatoon	126,383 33	130,746 25	4,362 92
Ottawa	5,019,419 98	4,724,132 90	*295,287 08	Calgary	1,079,500 40	1,270,720 68	191,220 28
Kingston	231,204 64	279,037 34	47,832 70	Edmonton	379,383 73	418,253 97	38,870 24
Belleville	535,711 14	460,032 17	*75,678 97	Vancouver	7,601,528 24	5,754,610 82	*1,846,917 42
Toronto	35,781,719 71	33,339,740 18	*2,441,979 53	Yukon	41,592 83	63,822 99	22,230 16
Hamilton	6,479,418 50	5,940,967 24	*538,451 26				
London	9,660,921 19	8,683,573 97	*977,347 22	Total	101,521,476 46	93,820,442 91	*7,701,033 55

HERE AND THERE

A typical letter of appreciation of Customs courtesies was received by the Department recently, from the Secretary of the Ottawa Teachers Institute. It read:—

> On May 24-28 a group of one hundred and seventy-five members of the City of Ottawa Teachers' Institute visited New York City. I have been instructed by the Executive Committee of the Institute to express to the Department of National Revenue our appreciation of the very excellent manner in which our party was handled by the officers of Customs and Excise at the port of Prescott, Ontario. For the courtesy and efficiency afforded us by those officials, who helped to make our trip a pleasant one, we offer our very sincere thanks.

Evidently appointment to the colonial government service in the eighteen forties was a different matter from the procedure necessary to enter the service in these days of written examinations. The *Editor* has received from the Collector at St. Andrews, N.B., an interesting old letter written at the Customs House, London, England, on August 17, 1842, and which was received at St. Andrews on September 2, appointing a new Sub-Collector at St. Stephen, N.B., then an outport of St. Andrews. He was to be on probation three months. The letter reads as follows:—

> The Lords Commissioners of Her Majesty's Treasury having appointed Mr. John Hilder Oviatt, now residing in Canada, to the office of Sub-Collector at Saint Stephen, New Brunswick, in the room of Mr. Armstrong, superannuated:—
>
> We direct you upon the arrival of Mr. Oviatt at your port to require him to produce to you a Certificate of his Baptism, and provided he is within the prescribed age—viz^{t}, between 19 and 40 years, and shall give satisfactory answers to the usual preliminary inquiries (a copy of which is herewith transmitted) you are to place him under instructions at your Port for three months; and should he be duly qualified at the expiration of that time, you are to deliver to him the accompanying letter, addressed to His Excellency the Governor, upon presenting which he will be admitted to the office in question. You are also to require Mr. Oviatt to enter into the enclosed Bond, with two Sureties (whose sufficiency you are to certify) in the Penalty of £500; and you are to report to us the date of his admission, and to transmit the Certificate of His Baptism and his Bond at the same time.

Canada's Atlantic salmon catch approximates 3,000,000 pounds a year, bringing to the fishermen half a million dollars. The bulk of these fish, which weigh usually between five and seven pounds, is taken in Quebec and the Maritime Provinces—particularly in the estuaries and rivers flowing into the Gulf of St. Lawrence. Northern New Brunswick and the Gaspé and North Shore districts of Quebec are the principal fishing grounds. New Brunswick, however, produces more than all the rest together, followed by Quebec, Nova Scotia and Prince Edward Island.

While the largest catches are taken in June and July, the Atlantic salmon season runs through May and August. Pacific salmon, on the other hand, are taken chiefly from June to October. The Atlantic fish are marketed fresh and frozen, only a small quantity being canned and pickled. While the commercial catch is taken by nets, a considerable number is caught by fishermen with rod and line. Great Britain supplies a ready market for Canadian Atlantic salmon.

As to the origin of the dairy industry in Canada, Sable Island, off the coast of Nova Scotia, was in all probability the scene of the first introduction of domestic cattle to this side of the Atlantic. These cattle were brought over from France in the year 1518. It was not until about 1608 that the first permanent introduction of cows into Canada was made by Champlain at Quebec. During the following years small herds were introduced into what is now known as the Maritime Provinces. In the years of 1783-84, the United Loyalists made further additions to the live stock of these provinces and also into what was then known as Upper Canada. It is just little over a century ago since cattle were introduced into the Prairie Provinces and British Columbia. Those were brought into the country from Oregon and California by the Red River colonists and the Hudson's Bay Company. From those humble beginnings the cattle industry has grown steadily. The number of cows in Canada in 1937 was almost four million head.

SUMMARY OF EARLY SEASON TRAVEL

Some increases and decreases are noted

Trucks and other vehicles being handled at Customs at Pacific Highway, British Columbia.

THIS article, prepared from information supplied by Customs officers at a few border points, gives a summary of early motor travel into Canada, and the season's prospects. The *Editor* conveys his thanks to all who co-operated in supplying the details.

IN NEW BRUNSWICK

A statement of automobile tourist traffic through the outports under the port of Woodstock, N.B., during April and May this year compared with the same months last year, furnished the REVIEW by J. A. Watson, Collector, gives the following:—

Andover—cars entered for 60 days 1,127, increase 93, for 48 hours 3,477, decrease 17, entered under travellers vehicle permits 96, increase 23; trucks inward 4,593, increase 673; Canadian cars outward under touring permits 176, increase 10, outward for stays of 48 hours or less 3,798, decrease 359: *Aroostook* (January 1-May 31)—cars entered for 60 days 14, increase 2, for 48 hours 23, decrease 40; Canadian cars outward under touring permits 5, increase 1: *Four Falls* (January 1-May 31)—cars entered for 60 days 45, decrease 67, for 48 hours 261, decrease 272; Canadian cars outward under touring permits 16, decrease 1, outward for stays of 48 hours or less 324, decrease 306: *Centreville*—cars entered under touring permits 5, passengers inward 22, outward 11; local traffic, United States cars inward 60, outward 60, Canadian cars inward 50, outward 48, other vehicles inward 66, outward 63, passengers inward 571, outward 565: *Union Corner*—cars entered for 60 days 11, decrease 9, for 48 hours 269, decrease 46; Canadian cars outward under touring permits 4, decrease 5: *Richmond Road*—cars entered for 60 days 900, increase 204, for 48 hours 3,391, increase 109, under travellers vehicle permits 16, increase 2; Canadian cars outward under touring permits 243, increase 4, outward 48 hours 3,678, increase 221: *River de Chute* (January 1-May 31)—cars entered for 60 days 56, decrease 28, for 48 hours 539, decrease 205; Canadian cars outward under touring permits 19, increase 3, outward 48 hours 354, decrease 91: *Bloomfield*—United States cars inward 160, outward 162; Canadian cars inward 203, outward 208; other vehicles inward 111, outward 111; passengers inward 1,647, outward 1,687.

The movement of Canadian cars and local traffic through the port of St. Stephen, N.B., during April and May was heavier this year than last, while the number of United States cars decreased slightly, A. R. Goucher, Collector, states. United States cars in during April and May numbered 1,181, decrease 40, out 819, decrease 20; Canadian cars in 916, increase 254, out 849, increase 201. United States cars entered for short stays of 48 hours or less totalled 46,896 compared with 45,768 for the same months last year, while Canadian cars outward for short stays numbered 37,172 compared with 33,390. Trucks and teams inward totalled 6,499 compared with 9,263, outward 6,506 as against 9,273, while the number of passengers inward for the respective periods was 348,877 and 641,531, outward 348,871 and 642,007.

There are indications, however, that automobile tourist travel through this port will this season exceed that of last year, due in part to the visit of Their Majesties on June 13 and also to the extensive advertising of this province in the United States, especially at the New York World's Fair. Facilities at this port for handling tourist traffic have been greatly improved in recent years.

At the Thousand Islands Bridge

The large volume of automobile traffic crossing the St. Lawrence by the Thousand Islands Bridge which connects Ivy Lea, Ontario, with Collins Landing, New York, is handled by the Customs-Excise staff of Lansdowne, Ontario. This staff consists at present of 7 regular officers and five seasonal. W. A. Roberts is Collector. Between August 18, 1938, the date of the opening of this bridge, and June 7, 1939, in all 132,546 cars, inward and outward, have been cleared through this port. During this period of about ten and a half months a total of 24,488 United States cars has been entered under 60-day touring permits in addition to 18,231 entered for stays of 48 hours or less and 259 under travellers vehicle permits. United States cars outward during this same period numbered 39,940. Canadian cars outward under touring permits totalled 25,505.

Customs office at the Canadian end of the Thousand Islands bridge. The photograph was taken for the *Review* by W. A. Roberts, recently appointed Collector of Customs at the port of Lansdowne where the bridge is situated.

At Cornwall

Vehicular traffic at the international bridge office at the port of Cornwall, Ontario, is handled by a staff of four regular officers, one seasonal officer and a Special Customs-Excise Examiner (female). During April and May this year a total of 11,860 vehicles crossed the bridge. This compares with 13,207 crossing in the same period of 1938, a difference of 1,347 or ten per cent. United States cars inward numbered 3,046, increase 345 or 13 per cent, outward 3,070, increase 392 or 15 per cent; Canadian cars inward 2,844, decrease 597, or 18 per cent, outward 2,900, decrease 565 or 16 per cent; other vehicles inward 361, decrease 100, outward 361, decrease 100; passengers inward 21,212, increase 302, outward 22,146, decrease 189.

A total of 618 sixty-day touring permits was issued during April and May, a drop of 30, while travellers vehicle permits numbered 79, an increase of 31. United States cars entered for periods of 48 hours or less totalled 2,349, an increase of 344.

AT EMERSON

In spite of unfavourable weather conditions, the number of automobile tourists entering on 60-day touring permits through the port of Emerson, Manitoba, during April and May, increased over the sams months of last year, the respective totals being 1,994 and 1,596, an increase of 398. Cars entered for short stays of 48 hours or less numbered 3,582 compared with 4,935, a drop of 1,353. Canadian cars outward on touring permits totalled 1,778 as against 2,099, decrease 321, while those out for periods of 48 hours or less numbered 3,552, compared with 4,807, decrease 1,255.

AT NORTH PORTAL, SASK.

Highway traffic through the port of North Portal, Sask., which has a twenty-four hour service twelve months of the year, is handled by one officer for each of the twenty-four hour shifts during the summer months. To maintain this service one seasonal officer is required. At other times the Long Room staff handles traffic during the day and the two men on the other shifts, in their spare time, manage the office files. These officers alternate hours of service, etc., with those on train work, the changes being made monthly. During April and May this year 182 cars entered under 60-day touring permits, an increase of 28 over the same months last year, while cars entered for 48 hours or less numbered 854, a decrease of 180. A total of 559 Canadian cars reported outward under touring permits, an increase of 63, and 1,803 Canadian cars outward for stays of 48 hours or less, an increase of 94. Other vehicles inward totalled 694, decrease 184, outward 688, decrease 182, while passengers inward in the two months period numbered 11,517, increase 699, outward 11,575, increase 1,260.

Following is a summary of highway traffic during April and May, 1939, compared with the same months last year, at the outports under the survey of North Portal:—

Beaubier—United States cars inward 43, increase 9, Canadian cars outward 194, increase 70: *Estevan*—United States cars inward 486, decrease 17, Canadian cars outward 540, decrease 29: *Marienthal*—United States cars inward 270, decrease 104, Canadian cars outward 769, decrease 71, other vehicles inward 29, decrease 21, outward 30, decrease 21: *Oungre*—United States cars inward 111, increase 74, Canadian cars outward 205, increase 162: *Regway*—United States cars inward 291, increase 120, Canadian cars outward 428, increase 66, other vehicles inward 36, increase 14, outward 35, increase 9.

AT COUTTS, ALBERTA

Although the automobile tourist season this year has been unusually late, nevertheless, during April and May the number of 60-day touring permits issued at the port of Coutts, Alberta, increased by 25 per cent and the number of touring permits issued for Canadian cars outward increased by 40 per cent compared with the same months of last year. Sixty-day touring permits numbered 325, increase 65, permits issued Canadian cars outward 420, increase 120. United States cars entered for stays of 48 hours or less totalled 1,380, a decrease of 50.

On May 25 forty-six United States cars and two 30-passenger buses cleared through this port en route to Medicine Hat carrying parties to participate in the welcome to Their Majesties. Many of these tourists, on their return, expressed great appreciation of the unusual experience. Many automobile tourists enter at this point bound for the national parks at Waterton, Banff and Jasper.

IN BRITISH COLUMBIA

A comparative statement covering automobile tourist travel through the outports and preventive stations under the port of New Westminster, B.C., for the five months periods, January 1 to May 31, 1939 and 1938, furnished the REVIEW by A. G. Fadden, Collector, although showing some gains reveals a decrease in general traffic. At the outport of *Huntingdon* there is a staff of five permanent Customs-Excise officers and one seasonal officer who came on duty May 15. United States cars inward at this point numbered 5,179, passengers 18,260, while Canadian cars outward totalled 10,321, passengers 37,619. These totals were under last year's figures. The preventive station of *Aldergrove* has a staff of three permanent officers and one seasonal. During the five months period 3,628 United States cars were cleared inward, carrying in all 9,634 passengers.

Canadian cars outward numbered 5,655, an increase of 92, passengers 18,102, an increase of 1,008. The preventive station of *Douglas* has a staff of four permanent officers and three seasonal officers. There was an increase of 122 in United States cars entered which totalled 6,955, and an increase of 1,145 in passengers which totalled 24,730. Canadian cars outward numbered 9,138, decrease 175, passengers 32,100, increase 752. Traffic through the preventive station of *Boundary Bay* for the five months period was less than a year ago. United States cars inward numbered 3,034, passengers 7,313; Canadian cars outward 6,782, passengers 24,372. This station has a staff of five permanent officers stationed at the two offices, and one full-time officer.

The port of Pacific Highway, B.C., is open for tourist travel twenty-four hours a day all the year. The Customs-Excise staff consists of 22 officers, made up of a Collector, Assistant Appraiser, 12 permanent officers, 2 full-time officers and 6 seasonal officers. Automobile tourist traffic from March 1 to May 31, 1939, according to figures furnished the REVIEW by A. K. Westland, Collector, decreased slightly from last year's figures. United States cars entered under 60-day touring permits numbered 9,600, decrease 415, those entered for periods of 48 hours or less numbered 1,240, decrease 250, while passengers inward totalled 30,864, decrease 4,112. Canadian cars outward under touring permit numbered 19,562, decrease 565; those out for stays of 48 hours or less 2,618, decrease 7; passengers outward 79,529, decrease 1,011.

Amongst automobiles entered under touring permit during the three months period, four cars were from Alaska and one each were from the following distant countries: Fiji Islands, China, Hawaii, Germany, Scotland.

Since about the time of its re-classification as a port, Pacific Highway has experienced a steady increase in commercial importations by truck.

OUTPORTS UNDER ST. JOHNS

Tourist travel through the outports of the port of St. Johns, Quebec, generally was lighter during the early part of the tourist season this year compared with last. The outport of *Noyan* which is on the Island Route to Burlington, Vt., is staffed by three permanent officers and one seasonal. It has also a permanent relieving officer who looks after compensating time for Noyan and Clarenceville. From April 1 to June 8 a total of 899 United States cars reported inward under 60-day touring permits through this outport as against 1,350 for the same period last year, a drop of 451, while cars inward for 48 hours or less numbered 275 as against 316, a drop of 41. Canadian cars outward numbered 663 compared with 732, a decrease of 69.

The office of the outport of *Clarenceville* is on the boundary between Clarenceville, Que., and Alburgh Springs, Vt. The Customs-Excise staff comprises two permanent officers and one seasonal. During April and May, 1939, a total of 194 cars was entered under 60-day touring permits, 254 were entered for periods of 48 hours or less, and 159 Canadian cars were cleared outward. All traffic totals for the two months this year show decreases compared with the same months of 1938, due, no doubt, in part to road construction work on this main highway. At *Frelighsburg,* from January 1 to May 31, a total of 510 United States cars was entered under 60-day touring permits, 874 were entered for periods of 48 hours or less, and 341 Canadian cars were cleared outward under touring permits. Totals for the corresponding period last year were 751 and 874 and 341 respectively. The preventive station of *East Pinnacle*, Que., entered 48 United States cars under 60-day touring permits during April and May and 65 cars for 48 hours or less, while it cleared outward 36 Canadian cars under touring permit and 307 for stays of 48 hours or less. These totals were less than last year's figures.

AT PHILLIPSBURG

The outport of Phillipsburg, Quebec, entered 10,674 United States cars under 60-day touring permits from January 1 to May 31, 1939. This compares with 13,384 issued during the same months last year. United States cars entered for short stays of 48 hours or less numbered 502 compared with 693. In the five months period this year Canadian cars reported outward under touring permit totalled

4,764 as against 5,068 reported outward in the same period of 1938.

At Huntingdon

Automobile tourist traffic through the seven outports under the jurisdiction of the port of Huntingdon, Quebec, during the months of April and May this year, compared with the same months a year ago, was as follows:—

Dundee—cars entered for 60 days 249, decrease 89, for 48 hours or less 1,565, increase 255; passengers inwards 5,238, increase 498; Canadian cars outwards under touring permits 1,892, increase 320, passengers 4,910, increase 725: *Hemmingford*—cars entered for 60 days 962, increase 492, for 48 hours 242, decrease 519, passengers inwards 6,777, increase 359; Canadian cars outwards under touring permits 1,078, increase 148: *Trout River*—cars entered for 60 days 1,276, decrease 353, for 48 hours 1,746, increase 153; Canadian cars outwards 3,922, increase 455: *Covey Hill*—cars entered for 60 days 146, decrease 132, for 48 hours 71, increase 6; Canadian cars outwards 123, decrease 37: *Franklin Centre*—cars entered for 60 days 187, decrease 64; Canadian cars outwards 66, decrease 36: *Herdman*—cars entered for 60 days 392, decrease 31, for 48 hours 455, decrease 137; Canadian cars outwards under touring permits 209, increase 24, outwards for 48 hours 619, increase 42: *Jamieson's Lines*—cars entered for 60 days 58, decrease 100. for 48 hours 96, decrease 5; passengers inwards 474, decrease 325; Canadian cars outwards 93, decrease 213.

At Lacolle

Four main highways enter Canada at the port of Lacolle, Quebec, and the vehicular traffic at this point is substantial, although during the early tourist season it was lighter this year than last. Traffic totals in detail for the period from April 1 to June 12, 1939, were as follows: cars inward for 60 days 8,664, outward 8,344; inward for stays of 48 hours or less 1,006, outward 945; Canadian cars inward 11,690, outward 11,533; other vehicles inward and outward 987.

A new Customs warehouse will be erected this year to handle the large commercial importations cleared at this office.

At Rock Island

Owing to a late Spring, automobile traffic through the port of Rock Island has decreased compared with last year in spite of a good Memorial Day and many cars of visitors entering for Sherbrooke on June 12 to welcome Their Majesties. Cars inward on sixty-day permits from January 1 to June 15 were 5,950 as against 6,206 for the same period last year. Canadian tourists reporting outward during the same period in 1939 were 4,568 as against 4,982 in 1938, and locals for the period January 1-June 15, 1939 (1938 figures in brackets) were: United States automobiles inward 25,687 (25,426), Canadian inward 13,959 (15,676).

NEWS AND COMMENT

Brandon, Man.: F. C. Dundas, Collector of Customs and Excise at this port for the past nine years, and member of the staff for 27 years, retired on superannuation on June 14. Mr. Dundas was well and favourably known, and the Customs-Excise staff on the eve of his retirement presented him with a travelling bag.

Osoyoos, B.C.: The death occurred on May 23, 1939, in his 73rd year, of Walter Lionel Boult, a former Sub-Collector at Princeton, B.C. Deceased was a native of Liverpool, England, and came to Canada in 1896, entering the Customs service at Vancouver in 1901. In 1918 he was appointed Sub-Collector at Princton, where he served until his retirement on superannuation in 1932. Mr. Boult was a scholarly man, was highly respected by all, and his death is deeply regretted.

Toronto: Recently when W. A. Jacques of the Undervaluation Branch of the Inspection Service at Ottawa was in Toronto, his former colleagues in that division there remembered their association with him by making a presentation of a desk clock. Mr. Jacques was in the Toronto office from 1929, prior to which time he was in charge of the

Windsor District of the former Preventive Service. He joined that service under the direction of W. F. Wilson in 1912. On January 1, 1939, he was transferred to the Headquarters Office of the Inspection Service.

Ottawa: An efficient and popular officer, H. L. Merkley, Investigator of Drawback Claims, died suddently in London, Ontario, May 28, 1939. Entering the Customs service in 1911, twenty-eight years ago, deceased was appointed Clerk in 1912 and was promoted two years later. For the period from May, 1916, to June, 1919, Mr. Merkley was on active service. Returning in the latter year to the Department, he was classified as Checker of Drawback Claims, re-classified in 1922 as Customs-Excise Checking Clerk and, two years later, as Clerk, Grade 4. In 1934 he was selected to serve as Investigator of Drawback Claims at Halifax, and the following year was promoted and assigned to permanent duty as Investigator of Drawback Claims with headquarters at London, Ontario.

His untimely death is deeply regretted by his colleagues and many friends.

Prescott, Ont.: Sixty-day touring permits issued at the port of Prescott, Ontario, from January 1 to May 31, 1939, numbered 944 compared with 1,212 issued during the same period last year, a decrease of 268. Canadian cars outward under touring permit numbered 2,283 compared with 2,857, a drop of 574, while United States cars entered for stays of not over 48 hours totalled 1,905 as against 1,808, an increase of 97.

Brockville: Automobile tourist traffic through the port of Brockville, Ontario, has been so far lighter this season than last. This is due, no doubt, to the diversion of a considerable amount of traffic to the new international bridge at Ivy Lea, also to the fact that the ferry at this port commenced operations much later than usual this season. Sixty-day touring permits issued up to May 31 numbered 304 as against 1,236 for the corresponding period last year, while touring permits issued Canadian cars outward numbered 257 compared with 748. United States cars entered for periods of 48 hours or less during the respective periods totalled 220 and 410.

Niagara Falls: During May a total of 176,927 automobiles, inward 89,597, outward 87,330, was cleared through the port of Niagara Falls, as against 182,544 cleared during May last year, a difference of 5,617. Passengers inward and outward numbered 668,689 compared with 690,555, a difference of 21,866. Traffic totals in detail were: United States cars inward 51,789, outward 50,569; Canadian cars inward 37,808, outward 36,761; other vehicles inward 2,121, outward 2,135; passengers inward 336,784, outward 331,905.

Sixty-day touring permits issued during May numbered 10,463, a decrease of 950, travellers vehicle permits 261, an increase of 16, while touring permits issued Canadian cars outward totalled 10,882, an increase of 752. United States cars entered for periods of 48 hours or less numbered 41,072, a drop of 1,438.

Montreal: Packages received at the Customs express branch, Montreal, during May numbered 53,146, an increase of 18,212 compared with May, 1938. Entries numbered 3,119, an increase of 484, while collections amounted to $159,881, a drop of $14,048. Business transacted at the postal branch, Montreal, during May was as follows: parcels received 23,233, parcels cleared 22,696, parcels undelivered 537, entries 1,974, collections $66,379.

Toronto: Business handled at both the express and postal branches, Toronto, during the month of May increased at all points compared with May last year; the amount of revenue received, however, declined. Packages received and entered at the express branch numbered 40,770, an increase of 12,961; entries totalled 4,274, an increase of 233, while collections amounted to $172,263, a drop of $10,870. Packages received at the postal branch totalled 36,837, increase 2,037, entries 3,063, increase 284, collections $64,432, decrease $3,732. A total of 33,692 packages was delivered by the postal branch during the month.

Forty-three aeroplanes inward and outward, carrying in all 47 passengers, reported through the Customs air harbour during May. Of these 31 were United States planes carrying a total of 37 passengers and 12 were Canadian carrying in all 10 passengers. During May last year aeroplanes inward and outward numbered 28, passengers 45.

Vancouver, B.C.: Exports of British Columbia products to foreign countries during March amounted in value to $10,503,950 compared with $8,130,259 exported during February, while products of other provinces of Canada shipped through British Columbia ports of exit in March were valued at $4,870,201 as against $4,415,326 shipped in the previous month.

Lumber was the principal item of export totalling, together with paper and other wood products $4,607,578. This compares with $3,510,840 shipped out of the province in February. Non-ferrous metals and their products held second place with a value of $3,627,652 exported during March as against $2,413,916 for February. Fish and fisheries products were third, and chemicals were fourth.

JUST AMONG OURSELVES

JUNE-JULY

ADDITIONS

New Brunswick

Bathurst: J. E. Doucet, Customs Excise Examiner.

Ontario

Hamilton: A. Whitehead, Clerk, Grade 1.

London: A. W. Walters, Clerk, Grade 1.

West Toronto: R. Scott, Customs Truckman.

British Columbia

Victoria: C. Brydges, Customs Truckman; J. W. Eddie, Clerk, Grade 1.

DEDUCTIONS

Nova Scotia

Sydney: Miss J. MacKenzie, Customs Excise Clerk (Deceased).

Ontario

Hamilton: J. E. Kelly, Customs Warehouse Keeper (Deceased).

Toronto: W. H. Barringer, Clerk, Grade 1 (Resigned).

Windsor: Wm. Butler, Customs Excise Examiner (Retired).

Investigation—Drawbacks

London, Ont.: H. L. Merkley, Investigator of Drawback Claims (Deceased).

Administrative

E. M. Barrie, Stenographer, Grade 1 (Services terminated).

H. B. Laing, Clerk, Grade 2 (Retired).

J. L. O'Connor, Clerk, Grade 4 (Resigned).

Saskatchewan

Regina: J. H. Spooner, Collector of Customs and Excise, Grade 4 Port (Retired).

PROMOTIONS

Quebec

Huntingdon (Trout River): J. L. J. B. Leduc, from Customs Excise Examiner, Grade 1 Outport to Sub-Collector of Customs and Excise, Grade 1 Outport.

Three Rivers: J. A. O. Denis, from Customs Excise Cashier to Computing Clerk.

Ontario

Kitchener: E. Break, from Customs Appraiser, Grade 2, to Collector of Customs and Excise, Grade 4.

West Toronto: L. P. Williamson, from Customs Truckman to Customs Excise Clerk.

Saskatchewan

North Portal: H. M. Chadwick, from Customs Excise Examiner to Senior Customs Excise Clerk.

Alberta

Coutts: L. S. White, from Cashier and Computing Clerk to Collector of Customs and Excise, Grade 2 Port.

Administrative

M. M. Arkell, from Stenographer, Grade 1, to Stenographer, Grade 2; D. A. Bond, from Clerk, Grade 2, to Clerk, Grade 3; J. O. N. Laliberte, from Clerk, Grade 2, to Clerk, Grade 3; A. M. McIntyre, from Stenographer, Grade 2, to Stenographer, Grade 3; L. E. Matthews, from Clerk, Grade 2, to Clerk, Grade 3; L. G. Robinson, from Clerk, Grade 2, to Clerk, Grade 3.

TRANSFERS AND PROMOTIONS

Ontario

W. A. Roberts, from Customs Excise Clerk, Brockville, to Collector of Customs and Excise, Grade 1 Port, Lansdowne.

Saskatchewan

H. J. Gabb, from Collector of Customs and Excise, Grade 3 Port, Moose Jaw, to Collector of Customs and Excise, Grade 4 Port, Regina.

TRANSFERS

Audit

C. C. Dunsmore, from Excise Tax Auditor, Grade 2, Montreal, to Excise Tax Auditor, Grade 2, Ottawa.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JUNE, 1938 AND 1939

—	1938	1939	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	7,826,305 75	7,836,643 72		
Less Refunds and Drawbacks	850,195 70	884,747 26		
Net	6,976,110 05	6,951,896 46		24,213 59
Excise Taxes	14,565,233 62	12,588,156 32		
Less Refunds and Drawbacks	350,271 38	389,396 19		
Net	14.214,962 24	12,198,760 13		2,016,202 11
Excise Duties	4,606,421 87	4,798,466 02		
Less Refunds and Drawbacks	32,514 34	32,805 52		
Net	4,573,907 53	4,765,660 50	191,752 97	
Sundry Collections	52,272 99	43,009 81		
Less Refunds	170 39	0 87		
Net	52,102 60	43,008 94		9,093 66
Net Totals	25,817,082 42	23,959,326 03	191,752 97	2,049,509 36
Net Decrease				1,857,756 39

TOTALS FOR THREE MONTHS

—	1938-39	1939-40	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	22,984,535 11	22,639,038 88		
Less Refunds and Drawbacks	2,808,810 35	2,542,784 36		
Net	20,175,724 76	20,096,254 52		79,470 24
Excise Taxes	35,437,592 52	30,451,506 69		
Less Refunds and Drawbacks	1,022,317 63	1,065,937 93		
Net	34,415,274 89	29,385,568 76		5,029,706 13
Excise Duties	13,203,569 12	13,370.5 5 69		
Less Refunds and Drawbacks	188,543 53	173,634 58		
Net	13,015,025 59	13,196,951 11	181,925 52	
Sundry Collections	158,496 53	120,798 26		
Less Refunds	172 39	4 62		
Net	158,324 14	120,793 64		37,530 50
Net Totals	67,764,349 38	62,799,568 03	181,925 52	5,146,706 87
Net Decrease				4,964,781 35

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JUNE, 1938 AND, JUNE 1939

—	June 1938	June 1939	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	4,788,169 37	4,160,901 33		627,268 04

TOTALS FOR THREE MONTHS

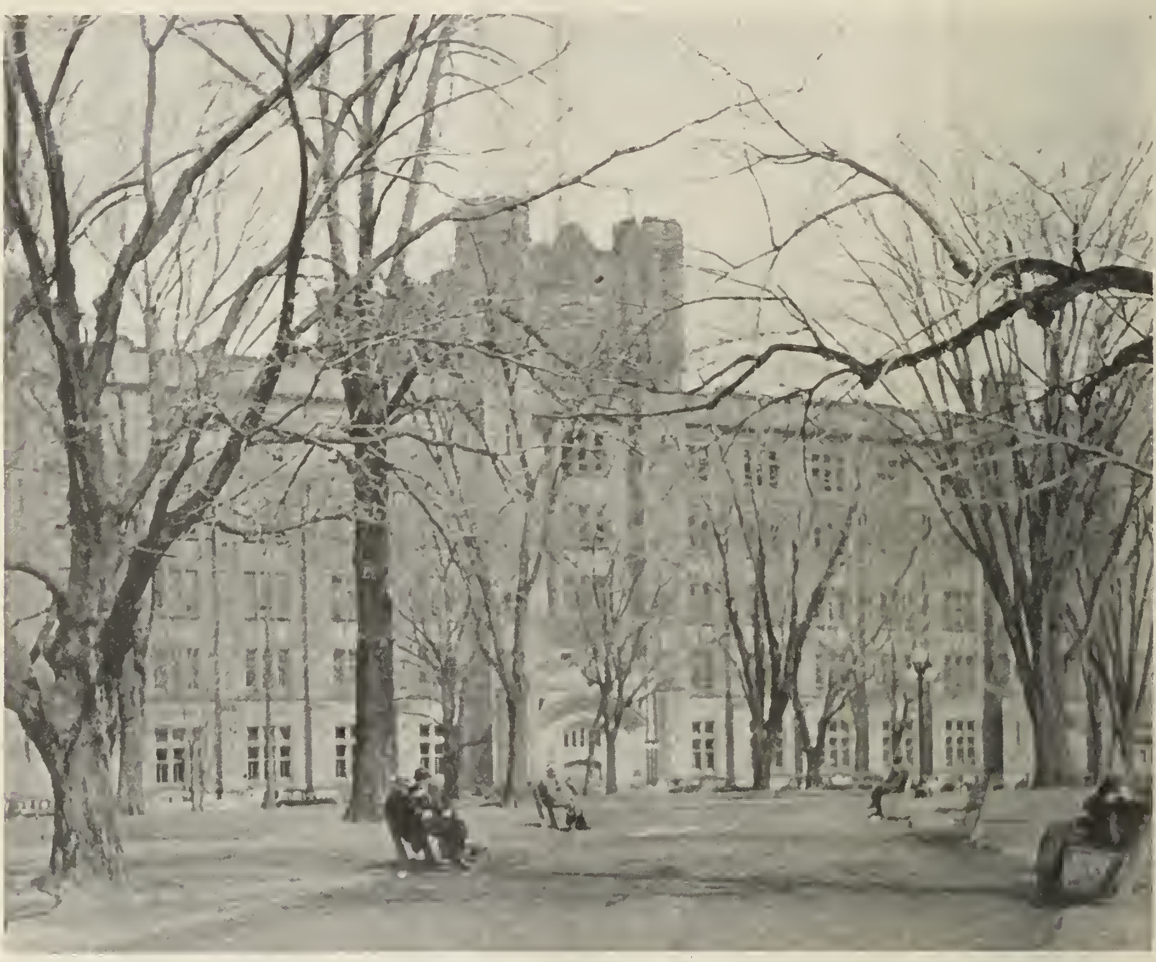
—	1938-39	1939-40	Increase	Decrease
	$ c	$ c.	$ c	$ c.
Net Collections	101,521,476 46	93,820,442 91		7,701,033 55

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN EXPORT TRADE DURING THE MONTH OF JUNE, AND THE SIX MONTHS ENDED JUNE, 1938 AND 1939

—		June, 1938		June, 1939	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			66,661,943		93,269,144
Total Exports (Foreign Produce)			11,645,891		1,232,236
PRINCIPAL ITEMS OF EXPORT—					
Wheat	Bush	7,275,376	7,662,419	14,637,016	9,034,986
Wheat flour	Brls.	299,503	1,562,023	401,189	1,175,728
Fish	Cwt	206,698	2,292,640	233,027	2,100,249
Furs	$		448,705		1,023,633
Meats	Cwt	179,458	2,826,959	142,510	2,335,971
Cheese	Cwt	54,772	813,614	64,490	802,171
Planks and boards	M ft.	166,177	3,527,067	205,851	4,740,663
Wood pulp	Cwt	714,143	1,672,126	849,116	1,925,282
Newsprint	Cwt	3,890,414	8,441,719	4,893,105	10,681,411
Automobiles and parts	$		2,447,998		2,493,233
Copper, partially manufactured	Cwt	423,602	3,758,222	448,964	4,262,211
Nickel, unmanufactured	$		2,089,765		3,860,845

—		Six months ended June, 1938		Six months ended June, 1939	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			391,076,834		461,987,491
Total Exports (Foreign Produce)			24,602,813		5,274,764
PRINCIPAL ITEMS OF EXPORT—					
Wheat	Bush.	25,783,863	30,492,971	51,313,467	31,508,494
Wheat flour	Brls.	1,651,331	9,264,910	2,223,298	6,693,159
Fish	Cwt.	1,498,386	11,588,704	1,677,741	12,154,776
Furs	$		8,604,866		9,292,866
Meats	Cwt.	1,174,878	19,285,527	998,991	16,601,536
Cheese	Cwt.	124,563	1,917,887	153,883	2,085,345
Planks and boards	M ft.	756,092	15,958,016	929,854	19,987,183
Wood pulp	Cwt	4,975,740	13,394,575	5,534,625	12,936,757
Newsprint	Cwt	22,065,781	47,023,643	24,302,372	52,526,286
Automobiles and parts	$		15,233,153		15,202,491
Copper, partially manufactured	Cwt.	2,676,895	24,818,927	2,835,990	26,789,089
Nickel, unmanufactured	$		26,506,219		28,290,562

National Revenue Headquarters



THE Connaught Building, headquarters of the Department of National Revenue, has been occupied by it since June, 1916. It faces Mackenzie Avenue and Major Hill park. This photograph was taken by A. C. Williams, Chief Dominion Appraiser, in the early spring of this year.

The National Revenue Review

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Department of National Revenue

Minister of National Revenue

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Commissioner of Customs, H. D. SCULLY

Commissioner of Excise, DAVID SIM

Commissioner of Income Tax, C. F. ELLIOTT, K.C.

Assistant Commissioner of Customs, L. F. JACKSON

Assistant Commissioner of Excise, V. C. NAUMAN

General Executive Assistant, P. L. YOUNG

The National Revenue Review

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J. Sydney Roe, Editor

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Feeding the Goat at the Peace Bridge

ALL previous traffic records at the Peace Bridge and ferry at Fort Erie for the five-day period from June 30 to July 4, which period includes the Canadian holiday, Dominion Day, July 1, and the United States Independence Day, July 4, were exceeded this year, according to figures furnished the REVIEW by W. G. Stamp, Collector. Automobiles and other vehicles, inward and outward, handled at this port during the five-day period this year numbered 94,132 as against 73,213 for the corresponding period last year and 89,812 two years ago. The total number of passengers for the respective periods was 308,218 and 238,333 and 268,964. United States cars inward totalled 44,865 compared with 35,307 last year, outward 41,170 compared with 31,376; Canadian cars inward 3,685 as against 3,025, outward 3,540 as against 2,811. Sixty-day touring permits issued during the five days this year numbered 12,648, tourist outfit reports 1,460. On July 4 a total of 23,754 automobiles, inward and outward, crossed the Peace Bridge, requiring the services of 62 officers during the twenty-four-hour period. Ten officers were required at the ferry where 3,158 cars were handled between the hours of 6 a.m. and midnight.

Mr. Stamp further describes activities at the Peace Bridge on July 4 as follows:—

The movement of traffic on the afternoon of July 4 presented an interesting spectacle. Four unbroken lines of automobiles crossing from the United States were directed into sixteen inspection lanes, with the seventeenth or outside lane accommodating a steady stream of buses. A visitor from the United States, who had just obtained his touring permit and stood watching the flow of automobiles through these lanes, was heard to remark that he did not believe there could be any cars left in the states of New York, Ohio and Pennsylvania, that they were all over here.

The entire area surrounding the Peace Bridge was a mass of automobiles and buses, and every effort was made to keep these in motion and avoid traffic congestion.

At about two o'clock on the afternoon of July 4, when traffic was heaviest, several officers were despatched to a point in the Customs examining yard where there appeared to be a cessation in the movement of these automobiles, which threatened to tie up traffic. The cause thereof was soon determined. On the rear seat of an automobile, three young men were busily engaged in attempting to administer nourishment from a pan of milk to a little goat three weeks old. The efforts of the four occupants of the car were to get the milk into the mouth of the goat, but there was a lack of co-ordination, as time after time the milk would spill. Many occupants of the surrounding cars offered suggestions and advice as to the best manner in which to transfer the contents of the container into the mouth of the little animal. It was necessary to have the automobile containing the goat moved to a point outside the examination yard where it would not interfere with the movement of traffic. It was later learned that one of the interested spectators had obained a nursing bottle which solved the feeding problem.

Visitors from Distant Places

FROM returns made to the Department by its officers, it is noted that one hundred and seventy cars, hailing from sixteen countries other than the United States, were entered through Canada's frontier ports under 60-day touring permits during the month of June. Six of these visitors from distant lands came from the Philippine Islands, and one each from China, Straits Settlements, Dutch West Indies, Porto Rico, Venezuela and Brazil. Fifty-four cars came from Hawaii, 37 from Mexico, 27 from Panama, 14 from Cuba, 12 from the United Kingdom, 7 from Alaska, 5 from France and 2 from Newfoundland. In addition to these thirty-day visitors, 12 cars received permits to remain in Canada for a period up to 6 months. These were issued as follows: cars from the United Kingdom 6, Panama 3, Hawaii 2, Australia 1.

June Incoming Tourist Travel Up

DEPARTMENTAL returns show that twenty-nine thousand more motor cars crossed into Canada from the United States for stays of from a few hours to six months, during June this year than in June, 1938. Totals for the respective months were 464,327 and 435,166, a difference of 29,161. Cars entered under 60-day touring permits numbered 139,840, an increase of 13,602, under travellers vehicle permits 4,675, a decrease of 971; while those entered for stays of 48 hours or less totalled 319,237, increase 16 567, for stays up to 6 months 575, decrease 37.

Ontario was easily the leader as regards the number of 60-day touring permits issued, with a total of 87,347. Quebec in second place issued 27,384, followed by British Columbia 11,062, New Brunswick 9,493, Manitoba 2,425, Saskatchewan 1,014, Alberta 915, Nova Scotia 200. Quebec entered the largest number of travellers' vehicle permits, totalling 2,015, with Ontario in second place with 1,020, while Ontario entered the largest number of cars for stays of 48 hours or less, totalling 208,973, with New Brunswick in second place with 75,668.

A classification of the issuance of 60-day touring permits according to ports, outports and preventive stations, shows Windsor, Fort Erie and Niagara Falls in first, second and third places, with totals of 28,232, 23,216, and 17,833, respectively. Other points at which substantial numbers of 60-day touring permits were issued during June were: Sarnia, Ont., 8,601; Lacolle, Que., 6,037; Phillipsburg, Que., 4,744; Rock Island, Que., 3,862; Lansdowne, Ont., 3,425; Pacific Highway, B.C., 3,300; Douglas, B.C., 2,788; St. Stephen, N.B., 2,609; Emerson, Man., 1,698; Armstrong, Que., 1,669.

Fort Erie reported the largest number of cars entered for short stays of 48 hours or less. viz., 90,529, followed by Windsor 55,600, Niagara Falls 47,654, St. Stephen, N.B., 44,200.

The great majority of cars crossing into Canada under 60-day touring permits came from a few border states, principally New York, represented by 32,295 cars, Michigan 29,358, Vermont 9,026, Maine 8,220, and Washington 6,723. However, every state in the Union was represented, those farthest south contributing as follows: Florida 905 cars, Georgia 285, Alabama 154, Mississippi 133, Louisiana 186, Texas 959, New Mexico 75, Arizona 101. The least number of cars for any state was 63, coming from Nevada.

Canal Traffic in June

WELLAND Canal traffic in June increased to 1,580,403 tons from 1,459,455 a year ago. Wheat increased by over 8,000,000 bushels, coal by 87,000 tons and iron ore by over 65,000 tons. Sault Ste. Marie Canal traffic increased to 8,622,403 tons from 5,363,780. Iron ore almost doubled and wheat jumped to over 25,000 bushels from over 7.000. On the other hand St. Lawrence Canal traffic declined from 1,184,399 tons to 1,161,230. Corn was the main factor in the decrease.

Departmental Rulings

"Old Faithful" Drum Cleaning Machine, Model A, imported from the Vel-U-Meter Co., Buffalo, N.Y., at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Motor—Item 445g.

"Van Norman" Cam Grinding Unit, manufactured by the Van Norman Machine Tool Company, Springfield, Mass., at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Motor—Item 445g.

"Ersted" Bag Turning Machine, Model TR-30, manufactured by the Ersted Manufacturing Company, Menlo Park, Calif., at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Motor—Item 445g.

"Paragon" Blueprint Dryer, manufactured by the Paragon-Revolute Corporation, Rochester, N.Y., at the present time is held to be of a class or kind made in Canada and dutiable at 25 per cent ad valorem, Item 427, under the Canada-United States Trade Agreement.

"Lange" Junior Wet Belt Sander, Model No. 100W, manufactured by Henry G. Lange, Chicago, Illinois, at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Motor—Item 445g.

"American" Key Cutting Machine, Model 175-1A, imported from the Hardware Sales & Supply Co., Detroit, Mich., at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Motor—Item 445g.

"Universal" Glazing and Polishing Machine, manufactured by A. B. Knight, Fairmont, West Virginia, at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, Item 427a, under the Canada-United States Trade Agreement. Motor—Item 445g.

Brought in by Returning Canadians

OVER two million dollars' worth of clothing was brought into Canada from abroad by returning Canadians during the six months' period, January to June, 1939, duty free under the one hundred dollars exemption clause provided in the Customs Tariff. The total value of merchandise brought in free under this clause was $4,037,968, of which amount $3,851,353 was from the United States, the remainder $186,615, coming from all other countries. During the first six months last year this exempted travellers' baggage was valued at $3,274,899, a difference of $763,069. Clothing imports alone were valued at $2,007,277, of which $1,920,102 came from the United States. Furniture and household appliances were next in value, $444,551 coming from all countries, of which total $422,007 was from the States. Then followed boots and shoes totalling $412,784, with $405,389 from across the line, radios $318,257, with the States supplying $316,309. Automobile tires and tubes entered were valued at $49,024, of which $49,003 came from the United States, while automobile accessories totalled $31,561, of which $31,502 was from across the border. All other goods were classified under Miscellaneous Commodities, totalling in value $774,514, of which amount $707,041 was from the States.

During June this exempted travellers' baggage amounted to $839,016, compared with $634,750 for June last year, an increase of $204,266. Of these amounts goods from the United States alone for the respective months were valued at $809,927 and $588,970. The largest increase in imports of any one item during June was in clothing which advanced by $90,693 over June last year. Totals in detail for June, showing values brought in from all countries, with totals from the United States in brackets, were: clothing $405,991 (391,649), furniture and household appliances $94,313 ($92,454), boots and shoes $89,778 ($88,591), radios $68,051 ($67,927), automobile tires and tubes, $14,096 ($14,096), automobile accessories $7,033 ($7,030), miscellaneous commodities $159,754 ($148,180).

Export of Arms and Ammunition

THE value of arms, ammunition, implements or munitions of war exported under twenty-three permits issued by the Department during the month of June, 1939, totalled $126,248.

The principal shipments consisted of small arms ammunition totalling $72,767, $71,260 being exported to the United Kingdom, $814 to Australia, $660 to Newfoundland, and $33 to British Honduras. Torpedoes valued at $25,000 were exported to the United Kingdom and aircraft engines totalling $14,270 were shipped to the United States, the United Kingdom, Labrador and Newfoundland.

The balance consisted of aircraft parts to the value of $10,136 exported to Portugal, Venezuela, Newfoundland and the United Kingdom, and aircraft valued at $4,000 shipped to Labrador. Rifles to the value of $74 were exported to the United States.

Canadian Cars Outward Increase

CANADIAN cars reported outward under touring permit during June increased by 49 per cent over June last year, according to figures prepared by Departmental officers, totals for the respective months being 112,668 and 75,668, a difference of 37,000. Of the total for June this year the province of Ontario cleared 33 290, Quebec 30,821, British Columbia 24,340, New Brunswick 9,087, Manitoba 8,877, Saskatchewan 3,384, Alberta 2,844, Nova Scotia 25. The principal point of exit for this Canadian traffic was Niagara Falls which cleared 10,481 cars. Pacific Highway cleared the second largest number, viz., 8,816. Then followed Fort Erie 8,180, Lacolle, Que., 7,093, Rock Island, Que., 6,695, Windsor 4,950. Other busy points of exit were: Emerson, Man., 4,488; Phillipsburg, Que., 4,131; Trout River, Que., 3,039; Boundary Bay, B.C., 3,013; Richmond Road, N.B., 2,854; Sarnia, Ont., 2,644; Lansdowne, Ont., 2,629; Huntingdon, B.C., 2,346; Coutts, Alta., 2,266.

Tariff Changes by Order in Council

BY order in Council (P.C. 1879), dated the 15th July, 1939, passed under the authority of Section 284, paragraph (*m*) of the Customs Act, it is ordered that:—

The undermentioned product, when imported for the purpose specified, shall be accorded the tariff treatment hereunder indicated:

White portland cement clinker, when imported by manufacturers of white portland cement, for use in the manufacture of white portland cement, in their own factories.

British Preferential Tariff, 2 cents per one hundred pounds; Intermediate Tariff, 4 cents per one hundred pounds; General Tariff, 6 cents per one hundred pounds.

(To be designated as Tariff Item 291.)

The Order in Council referred to is effective on and after the 22nd July, 1939, the date of publication in the *Canada Gazette.*

By Order in Council (P.C. 1952), dated the 22nd July, 1939, passed under authority of Section 284, paragraph (*m*) of the Customs Act, it is ordered that:—

The undermentioned product, when imported for the purpose specified and during the period named, shall be accorded the tariff treatment hereunder indicated:

Sawn boards, planks and deals planed or dressed on one or both sides, whether or not the edges are jointed or tongued and grooved, n.o.p., when for use in Canadian manufacture, until July 1, 1940, British Preferential Tariff, 10 per cent; Intermediate Tariff, 10 per cent; General Tariff, 20 per cent.

(To be designated as Tariff Item 505b.)

The Order in Council referred to is effective on and after the 25th July, 1939, the date of publication in the *Canada Gazette.*

Promotion of H. I. Orr

HENRY I. ORR of the staff of the London district office has been promoted to the position of Inspector of Income Tax for that district, taking over the duties on June 1. The position was made vacant by the death of George Tamblyn on April 23, 1937. During the interim J. W. Plewes, the Assistant Inspector, has been Acting Inspector of Income Tax.

Mr. Orr was born at Carnforth, Lancashire, England, in 1885. He received his education in a private school at Carnforth and at Furness College, Morecambe, Lancashire. Upon leaving school, Mr. Orr commenced his business activities with a stock exchange firm in Leeds but continued his studies by taking an " Extensive Course " given by the Royal College of Arts and lectures at Yorkshire College. presently known as Leeds University.

He came to Canada in 1906, settling first in Toronto and then in Manitoba. In 1909 he took a position with a mining company in Ontario, which he occupied until 1921 with the exception of his period of overseas service. In May, 1921, he was appointed to the position of accountant on the staff of the London District office. His progress has been steady, and from time to time the care and attention he has given to all matters received appropriate recognition. For several years he has been Chief Assessor of the District, handling many difficult problems requiring a sound knowledge of the Income Tax Act and its regulations. His promotion now places him in charge of the London district and the Department has been in receipt of many evidences of the popularity of his appointment.

Mr. Orr is a war veteran, having had two years and ten months service. He enlisted in " C " Battery, R.C.H.A., Kingston, Ontario, and went overseas with a detachment of reinforcements to that battery. He served in France with the 5th Battery, C.G.A. He was gassed near Leiven in May, 1918, and returned to England. Still in hospital when the armistice was signed, he was shortly afterwards transferred to the Canadian Army Pay Corps. He returned to Canada in October, 1919.

Mr. Orr was a Senior Fellow of the International Accountants' Corporation of London, England. but on the occasion of the formation of a Canadian branch, his membership was transferred.

Increased Travel at Niagara Falls

AUTOMOBILE tourist travel through the port of Niagara Falls was heavier during June this year than last. Cars inward and outward numbered 208,322, an increase of 15,428, while passengers totalled 810,039, an increase of 73,704. Totals in detail for June this year showing comparison with June, 1938, were as follows: United States cars inward 65,585, increase 5,282, outward 63,863, increase 7,400; Canadian cars inward 39,951, increase 1,233, outward 38,923, increase 1,513; other vehicles inward 2,195, decrease 173, outward 2,242, decrease 144.

Sixty-day touring permits issued last June numbered 17,885, a gain of 4,111; travellers' vehicle permits 137, a drop of 137, while permits issued for Canadian cars outward for touring purposes numbered 11,135, an increase of 2,474. A total of 47,654 United States cars was entered for stays of 48 hours or less, an increase of 1,293.

The Maple Sugar Industry Act

BY Ministerial order of the Department of Agriculture, under the authority of the above Act, the regulations were amended and now provide as follows:—

> For each export shipment of over six (6) gallons of maple syrup or fifty (50) pounds of other maple product, there shall be issued, and Collectors of Customs and Excise shall not permit exportation of such shipment not accompanied by, a " Certificate of Analysis " in the form appended to these regulations and signed by a qualified chemist. One copy shall be attached to the Consular invoice. A second copy shall accompany the shipping documents and be detached by or surrendered to the Collector of Customs and Excise at the Canadian frontier port of exit, to be attached to the Departmental copy of Form B 13.

Thank You, Come Again

MANY letters are received from United States automobile tourists by the Department in answer to a questionnaire by the Canadian Travel Bureau as to conditions met with on their vacation trip to Canada each year. The questionnaire covers such points as length of stay, time of year, places visited, accommodations found, and courtesy received.

A visitor to Ontario and Quebec wrote recently: " At the conclusion of our first trip to Canada we, all five, agreed that the country, the people and conditions in general left a pleasant and lasting impression upon us. We found the city of Ottawa truly a gem among cities, in beauty ranking on a par with any city in the States. The feature that impressed us most was the ruggedness and solidarity of the country." Another traveller, who with four others toured Nova Scotia, wrote: " We had a most enjoyable trip. The accommodations were excellent, prices right and the people courteous and co-operative. We were especially struck by the good main roads, the immense apple orchards, quaint ox teams, fishing villages and the deep sea fishing." A vacationer in British Columbia and the Yukon wrote in part: " Everywhere I found unusual courtesy and the service was excellent. I found Canadians friendly to an extent that I could never have expected, and the scenery was magnificent. I was completely satisfied and hope to make a similar trip in a few years." Another letter concluded with the words: " We had a wonderful time in Canada, especially in and near the city of Quebec. The Dionnes and the lovely country where they live were worth while seeing. Courtesy at the border was better than we even expected."

Other typical excerpts from letters were as follows:—

" We were well pleased with the way tourists are treated, especially by the industries (some time was spent inspecting mines, lumber and paper mills, fisheries and packing plants). We were impressed by the friendliness of all persons, the waitress, the policeman (who was a revelation to us with his courtesies), the man behind the counter and the service station attendant, etc."

" I found the people of Nova Scotia charming, hospitable, friendly, sincere and helpful. I have nothing to say in the way of criticism and much to say in favour of beautiful Nova Scotia and its warm-hearted people."

" We had a very wonderful trip, and we have told many people how very fine everyone treats you in Canada. Accommodations were good and prices reasonable. We were most impressed by the people and the wonderful climate. Driving along the St. Lawrence and the Gulf was beautiful. This was our fourth trip into this part of Canada."

" We found our trip very enjoyable and could not have been treated more courteously. In fact everyone was more than helpful in directing us. We particularly liked the country about 70 miles this side of Callander and up to Callander. The main attraction was, of course, the Dionnes."

" I write not only for myself but for the four other fellows that I go with each year, and let me tell you we have always enjoyed ourselves to the utmost. The city of North Bay is most courteous. They make you feel as though two weeks' vacation should be stretched to a couple of months. We spent some of our time in the Timagami country. We start planning the next trip as soon as we get back each year. That shows how much we think of Canada."

" The people of Canada were very kind and obliging, going out of their way to help us get licence and supplies on a legal holiday. We greatly appreciated the Customs officers."

" We enjoyed every minute of our stay in British Columbia—the scenery, exposition, good hotels and buying in fine shops. Everyone was so courteous and helpful. We were greatly impressed by the beauty of Vancouver Island."

" Everything was satisfactory. We motored to Winnipeg, took a steamboat to Norway House, then by canoe to York Factory. We returned via the Nelson River and the C.N.R. We were much impressed by the Indian Treaty Party at Cross Lake."

International Air Travel Increased

WITH additional aeroplane service, traffic totals at the Customs Air Harbour, St. Hubert, Quebec, during the month of June increased substantially compared with June last year. A total of 325 planes inward and outward, carrying in all 1,954 passengers and 2,454 pieces of baggage, cleared through the air harbour last June. These totals represent increases of 109, or 50 per cent in the number of planes, 1,259, or 285 per cent, in the number of passengers, and of 1,608, or 290 per cent, in pieces of baggage. Totals in detail for June, 1939, were as follows: aeroplanes inward 160, increase 50, outward 165, increase 59; passengers inward 908, increase 613, outward 1,046, increase 646; pieces of baggage inward 1,144, increase 774, outward 1,310, increase 834; express parcels inward 90, increase 25, outward 68, increase 46; bags of mail inward 506, decrease 52, weight 3,637 pounds, decrease 4,564, outward 538, increase 117, weight 3,203 pounds, decrease 3,875.

The value of importations during June was $7,876 compared with $5,799 imported during June last year. Seven flights inward and seven outward were cancelled owing to weather conditions. This compares with one inward and one outward cancelled during June, 1938. Seven tourist permits were issued.

He Wanted a Transfer

HERE is a little human-interest story revealed in an old volume of hand-written Customs documents in the *Editor's* possession, dating from 1842. On the parchment cover are the words "Board's Orders, Orders in Council and Treasury Orders." In those days the Attendance Sheets were called Appearance Sheets, and all orders pertaining to Customs affairs came from Commissioners in London, England. Some unwary Customs officer at St. Andrews, New Brunswick, on adventure bent, attached a note to an attendance sheet, which he evidently hoped would catch the eye of some likely fellow officer across the sea. The note suggested an exchange of positions. However it evidently fell into wrong hands for the Collector at St. Andrews some weeks later received the following:—

> By the Commissioners for managing and causing to be levied and collected Her Majesty's Customs. 15th December, 1841.
>
> The attention of the Board having been drawn to a Note, which had been appended to the Appearance Sheets, in one of the offices at this port, in which a desire is expressed by an officer in the service of this revenue in the British Possessions abroad, to effect an exchange with an officer in this country,—The Board consider such a course to have been indiscreet and improper; and although they are not prepared to denounce all exchange of situations between officers whose characters and qualifications may be perfectly satisfactory, they desire it to be distinctly understood that such exchanges cannot be made a matter of traffic and public advertisement, but can only be allowed with the cognizance and approbation of the Board, and the sanction of the Lords of the Treasury; and the Board strictly prohibit, in future, any negociations of the sort, without the previous knowledge and sanction of the heads of the respective Departments, in which the exchange may take place, and the express authority of the Board.

Tariff Board Upholds Ruling

A CASE of considerable interest, in view of the scope and amount of revenue involved, has been decided by the Tariff Board on appeal against a ruling of the Excise Division.

The Department ruled that sheet metal culverts, whether round or half-round, were not entitled to exemption from the consumption or sales tax under the provision for "structural steel to be used exclusively for the framework and support of buildings and bridges." The manufacturers of these articles, however, appealed from the Department's decision to the Tariff Board, claiming that they were entitled to the benefit of the exemption. The culverts in question are used under roadways, under railroad lines, etc., and the Department's contention was that a culvert did not constitute a bridge and that the distinction between a bridge and a culvert was that the bridge carried a roadway across a depression or obstacle, whereas a culvert merely constituted a drain for carrying water from one place to another.

The case was heard on June 19, 1939, and the Department has now been advised that its decision is upheld.

Canada's Imports

CANADA'S import trade for the first five months this year, January 1 to May 31, amounted to $257,369,917 as against $277,745,537 for the corresponding months of 1938, a difference of $20,375,620. During the month of May imports were valued at $72,957,808, dutiable $40,180,498, free $32,777,310. A classification of May imports by main groups gives the following:—

Agricultural vegetable products, dutiable $9,433,986, free $5,039,816; animals and animal products, dutiable $1,452,873, free $1,701,299; fibres, textiles and textile products, dutiable $3,892,391, free $5,524,382; wood, wood products and paper, dutiable $1,468,993, free $1,439,355; iron and its products, dutiable $11,350,086, free $5,522,731; non-ferrous metals and their products, dutiable $2,344,897, free $1,187,333; non-metallic minerals and their products, dutiable $5,791,129, free $7,200,818; chemicals and allied products, dutiable $2,189,048, free $2,175,675; miscellaneous commodities, dutiable $2,257,095, free $2,985,901.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of June, 1938, and June, 1939:—

June, 1939, spirits potable, $638,037; June, 1938, $665,316. June, 1939, spirits, non-potable, $74,484; June, 1938, $63,201. June, 1939, validation fee, $16,618; June, 1938, $35,768. June, 1939, malt, $797,857; June, 1938, $899,985. June, 1939, beer, $29,464; June, 1938, $37,596. June, 1939, malt syrup, $12,475; June, 1938, $15,730. June, 1939, cigars, $33,488; June, 1938, $37,004. June, 1939, cigarettes, $2,655,418; June, 1938, $2,526,200. June, 1939, manufactured tobacco, $513,445; June, 1938, $473,433. June, 1939, licences, $205; June, 1938, $123. June, 1939, total, $4,771,494; June, 1938, $4,754,360.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of June, 1938, and June, 1939:—

June, 1939, tobacco, cut, 2,178,641 pounds; June, 1938, 1,994,541 pounds. June, 1939, tobacco, plug, 301,752 pounds; June, 1938, 312,596 pounds. June, 1939, snuff, 88,657 pounds; June, 1938, 65,889 pounds. June, 1939, cigarettes, number 657,890,220; June, 1938, 631,524,450. June, 1939, cigars, number 11,511,072; June, 1938, 12,348,844.

Export Clearances of Wheat

OVERSEAS export clearances of wheat advanced to 2,788,908 bushels during the week ending July 14 from 1,355,364 in the corresponding week last year, while that imported into the United States for consumption and milling in bond rose to 209,000 bushels from 16,000. The clearances were as follows by ports, with figures for 1938 in brackets: Montreal, 1,066,385 (978,911) bushels; Sorel, 942,000 (nil); Vancouver-New Westminster, 414,673 (376,453); Three Rivers, 252,000 (nil); United States ports, 113,850 (nil).

The amount cleared during the fifty weeks ended July 14 was considerably higher than in the corresponding period of the previous crop year, the totals being 124,836,753 and 73,943,950 bushels, respectively. Imports into the United States were also higher, totalling 9,801,844 bushels compared with 2,212,437. The clearances follow by ports: Montreal, 41,889,779 (35,091,807) bushels; Vancouver-New Westminster, 37,250,899 (9,997,445); Sorel, 19,172,522 (3,290,062); United States ports, 11,600,986 (13,644,275; Three Rivers, 9,265,760 (922,298); Saint John, 3,140,220 (8,712,711); Victoria, 1,230,702 (nil); Churchill, 916,913 (603,982); Fort William and Port Arthur, 337,092 (114,375); Halifax, 31,880 (159,968); Prince Rupert, nil (910,940); Quebec, nil (496,087).

Prohibition of Export Removed

ORDER in Council P.C. 1839, dated 30th July, 1937, prohibiting the exportation of arms, ammunition, implements or munitions of war to Spain, has been cancelled by Order in Council P.C. 1463, dated 15th June, 1939. Supplement No. 1 to Memorandum Series D 86 is thereby cancelled.

THE SHIPPING SEASON AT MONTREAL

Arthur Laing, Collector of Customs and Excise at Montreal, informs the Review that from the opening of navigation to the end of June, the port handled 4,414,551 tons of cargo, inward and outward, as against 5,349,248 in the same period last year, while the number of passengers landed and embarked was 29,086 compared with 34,604.

There was a decrease in the amount of cargo tonnage handled over the Montreal wharves in June, as compared with the same month last year. There was also a continuing drop in the number of passengers landed and embarked.

So far this season, Montreal is running behind last year in both cargo and passenger traffic, the decrease in outward cargoes resulting, to some extent, from the slow movement of full grain cargoes from the local elevators. Poor passenger business is due mainly to the uncertain situation in Europe.

There was also a decrease in the number of ships using the port of Montreal, compared with last year, and a like drop in the net registered tonnage of the vessels. For the month of June alone, the only figures on the list which showed an increase were the number of ships arrived and cleared, but their total tonnage was less than June, 1938.

AT THE PORT OF QUEBEC

A record of shipping activities at the port of Quebec for the three months' period, April to June, 1939, furnished the Review by J. S. leBilly, Collector, shows that 102 vessels reported inwards from sea, an increase of 4 compared with the same period last year, and 79 vessels cleared outwards for sea, a decrease of 9. River and lake vessels inwards numbered 17, decrease 14, outwards 27, increase 5; vessels coastwise inwards 764, increase 19, outwards 809, decrease 3. Passengers landed during the three months' period totalled 2,876, an increase of 961, while pieces of baggage passed and sent in bond numbered 8,721, an increase of 2,834. Other figures of interest in the shipping report were as follows: transatlantic passenger vessels inwards 36, decrease 6; duty and taxes collected $466, increase $374; receipts issued 53, decrease 12, average number of officers required to meet Empress steamers on arrival 13, decrease 7, trips made to Father Point to meet Empress and Duchess steamers 4 (no change). Six cruise vessels are expected to arrive at Quebec before the end of August.

Customs-Excise revenue collected at Quebec from April 1 to June 30, 1939, amounted to $1,519,519 as against $1,663,393 collected during the same period last year, a decrease of $143,874. Receipts in detail were: import duty $308,733, sales tax on imports $73,912, Excise tax on imports $12,092, Excise tax cash book $487,034, Excise duty cash book $636,665, sundry collections $1,083.

Customs entries totalled 7,257, decrease 100, Excise tax entries 1,768, decrease 272, Excise duty entries 701, increase 20.

A total of 2,943 packages was received at the Customs express branch, Quebec, in the three months' period, an increase of 63, while entries taken numbered 574, increase 65, and duty and taxes collected amounted to $15,620, decrease $3,399. Packages received at the postal branch totalled 7,476, decrease 797, entries taken 914, increase 104, duty and taxes collected $14,120, decrease $2,216.

NEWS AND COMMENT

OTTAWA: The annual meeting of the National Revenue Golf Club was held on July 14, 1939, with a representative gathering of golfers from the Customs, Excise and Income Tax Divisions. The following officers were elected for the year 1939-40:—

Honorary Patron, Hon. J. L. Ilsley, K.C.; Hon. Presidents, H. D. Scully, C. F. Elliott, K.C., and D. Sim; Hon. Vice-Presidents, L. F. Jackson, R. Sharpe and V. C. Nauman; President, R. M. Baird; Vice-President, S. Jones; Treasurer, A. G. Powell; Secretary, S. G. Ogilvie; House Committee, Miss M. Black (chairman), Miss N. Maloney, C. T. Gilchrist and J. York; Playing Committee, J. H. Hector (chairman), Miss K. Byers, R. Swift and J. Pilon; Trustees, W. F. Faulkner, J. H. Hector and R. M. Baird.

The Commissioners' Trophy.

It was decided to hold the annual competition for the Commissioners' Trophy during the first two weeks of September, 1939, the day to be set at a later date, and to be held at either the Rivermead or the Ottawa Hunt and Golf Club course. The entry fees are to remain the same as last year, viz: $1.25 for golf, and $1 for the annual dinner, to be held on the evening of the same day. Printed entry forms are available and may be obtained from the Secretary, S. G. Ogilvie, Connaught Building, or from the members of the Playing Committee.

Ladies of the Customs, Excise and Income Tax Divisions, competing for the Commissioners' Trophy, in addition to completing the entry forms for this competition, are requested to obtain and complete the entry form for the Jackson Shield. The Lady's net score in the competition for the Commissioners' Trophy (nine holes) will constitute the score to decide the winner of the Jackson Shield. A suitable momento will be presented to the winner. Trustees of the Jackson Trophy, Misses Edith Strachan (Income Tax), Eva Marjerrison (Customs), or Mr. A. F. MacMillan (Excise), will be pleased to give any further information necessary in connection with the Jackson Shield Competition. A large entry list is expected and a special invitation is extended to the officers of the outside service to come to Ottawa for this important event.

The Jackson Shield.

The play in the Nauman Cup competition for members of the Excise Division was held on July 7, 1939, and J. J. Coughlan won the trophy in a play-off with A. F. MacMillan. Miss J. Tremblay won the Lady's low net and Miss M. Tremblay won the Lady's low gross. G. A. Powell was the winner of the Men's low gross with a score of 78. The Lady's Hidden Hole was won by Miss N. Maloney and the Men's by G. Reid.

Vancouver: Horace Gaul, formerly of the Customs Statistical Branch at headquarters, died here July 9, 1939. Deceased entered the Customs service in 1917, and was superannuated two years ago. Mr. Gaul was a noted athlete and sportsman. He was a member of the original Capital Lacrosse Club that toured England in 1906, and also played hockey with several teams in the Eastern Senior League while a young man. Mr. Gaul served in the South African war and in France during the Great War. After being severely wounded and returned to Canada, he crossed into the United States and enlisted with the American forces, with which he returned to France and served for the rest of hostilities.

Walkerville: Automobile tourist traffic through the port of Walkerville, Ont., during the three months' period, April-June, this year, was slightly less than that of the same months last year. A total of 18,643 cars was entered, a drop of 1,407, while 15,901 cars were cleared outward, a decrease of 1,221. Passengers numbered inward 64 318, increase 3,050, outward 58,621, increase 3,768. Canadian cars outward under touring permit totalled 1,079, an increase of 65. Aeroplanes inward numbered 17, decrease 4, outward 17, decrease 9.

Toronto: A total of 25,259 packages was received at the Customs express branch, Toronto, during June, 1939, an increase of 5,903 compared with June last year. Entries totalled 3,721, increase 47, collections $136,911, decrease $14,490. At the postal branch 31,947 packages were received, an increase of 1,317, 29,620 packages were delivered, a decrease of 85, while entries numbered 2,646, decrease 21. Duty collected amounted to $53,266, a decrease of $8,455.

Sixty-three aeroplanes, inward and outward, were cleared through the Customs air harbour during June. Passengers totalled 140. United States planes numbered 31, carrying in all 120 passengers, Canadian planes 32, carrying in all 20 passengers, Aeroplanes handled in June last year totalled 49, passengers 46.

Sault Ste. Marie: A total of 14,496 cars, inward and outward, carrying in all 137,481 passengers, was cleared through the port of Sault Ste. Marie, Ontario, during the five months' period, January 1 to May 31, 1939. United States cars entered for sixty days numbered 744, for stays of 48 hours or less 2,572, while Canadian cars outward under touring permit totalled 432, outward for short stays 3,530. Compared with the same period last year, these totals show decreases at all points with the exception of Canadian cars outward under touring permit, the number of which increased slightly.

Montreal: The number of packages received at the Customs express branch, Montreal, during the month of June, increased over fifty per cent, compared with June last year, totalling 27,404, an increase of 9,252. Entries received numbered 2,620, an increase of 310, while collections amounted to $141,087, a drop of $17,030. Parcels received at the postal branch during June numbered 21,873, increase 1,060, parcels cleared 21,411, increase 1,060, entries 1,725, decrease 6, collections $53,199, decrease $9,239.

Halifax: Seven hundred vessels, inward and outward, net registered tonnage 528,364, were cleared through the port of Halifax during June, according to the monthly shipping report. This was an increase of 205 vessels and of 170,054 in net registered tonnage compared with June last year. Cargo tonnage inward totalled 123 852, increase 54,530, outward 51,810, decrease 5,744, while the number of passengers landed was 815, an increase of 383, and the number embarked 633, an increase of 192.

During the six months' period, January to June, 1939, a total of 3,233 vessels, inward and outward, net registered tonnage 4,480,095, was cleared. Compared with the same months last year these totals show increases of 219 in the number of vessels and of 201,127 in net registered tonnage. Cargo tonnage inward totalled 601,547, increase 34,938, outward 482,929, decrease 7,363, while passengers landed numbered 7,173, increase 1,250, passengers embarked 3,478, decrease 182.

Highwater, Que.: The outport of Highwater, under the port of Sutton, Quebec, is staffed by four permanent officers and two seasonal, the latter coming on duty May 15. Early tourist travel through this outport has been lighter this year than last, owing no doubt to the late spring. During the first five months of 1939 United States automobiles entered for stays of over two days but not over 60 numbered 2,295 as against 2,937 entered during the same months of last year. Those entered for short stays of 48 hours or less numbered 2 887 compared with 4,628, while Canadian cars outward under touring permit totalled 379 compared with 578.

Glen Sutton, Que.: The Preventive Station of Glen Sutton, Quebec, cleared 4,125 United States cars inward during the first five months of this year, compared with 5,257 for the same period of 1938, a drop of 1,142. Of the total entered this year 1,906 cars were brought in under 60-day touring permits, and 2,219 for periods of 48 hours or less. These totals compare with 2,535 and 2,722 respectively entered in the five months last year. Canadian cars outward numbered 387 compared with 295, an increase of 92.

Abercorn, Que.: From January 1 to May 31, 1939, a total of 4,165 United States cars was entered through the outport of Abercorn, Quebec, under the port of Sutton, and 6,448 Canadian cars were cleared outward. These totals compare with 4,928 United States cars inward and 5,608 Canadian cars outward for the corresponding period last year. Totals in detail were: United States cars inward under 60-day permits 1,213 compared with 1,516 last year, inward for stays of 48 hours or less 2,952 compared with 3,412; Canadian cars outward for 48 hours or less 5,859 as against 5,247, outward for longer stays 589 as against 361.

GREAT SALMON RUN

The South Thompson River watershed in the Shuswap Lake area, British Columbia, last year had the greatest run of sockeye since 1912, according to the Dominion Department of Fisheries. Arriving in first-class condition, strong and vigorous, with hardly a specimen showing any outside abrasions or scars, the great run of 1938 was estimated in the neighbourhood of 2,000,000 fish.

ONTARIO FISHERIES

The production of the Ontario fisheries in 1938 had a marketed value of $3,353,775 compared with $3,615,666 in the preceding year. In Ontario there are no fish canning or curing establishments and the fish is marketed for consumption fresh. The principal kinds in 1938 were in order of marketed value: trout, whitefish, blue pickerel, herring, perch, pickerel and tullibee.

BRITISH COLUMBIA LUMBER EXPORT

British Columbia's lumber export set a new high record in May with a total of 127,350,525 feet, an increase of 16,132,669 feet compared with May, 1938. Of this total export 11,794,866 feet went to Eastern Canada and the United States and 115,555,659 feet to all other countries. The United Kingdom was again British Columbia's best customer, taking 90,123,411 feet, compared with 76,437,455 feet in May last year. May exports of B.C. lumber to other countries, with figures for May, 1938, in brackets, were as follows:—

Australia 12,166,740 (13,144,214), United States 9,339,664 (7,348,669), Africa 4,841,396 (3,076,811), China 3,530,054 (3,524,110), Eastern Canada 2,455,202 (1,822,304), Japan 1,355,829 (1,227,590), West Indies 916,308 (1,807,186), India 756,489 (120,769), South Sea Islands 450,387 (179,789), New Zealand 440,339 (656,785), South America West Coast 387,559 (648,594), Germany 287,739 (201,104), Holland 120,934 (439,633), Belgium 99,991 (58,842), France 30,146 (95,625), Italy 25,228 (nil), Egypt 22,499 (38,505), Norway 610 (nil), Central America nil (388,780), unclassified nil (3,091),

EXCISE TAXES ON MATCHES

Effective June 5, 1939, Collectors are to collect the following rates of Excise taxes on matches ex-warehoused for consumption, whether imported or manufactured in Canada:—

One hundred, or fraction of 100, ¾c.; not more than 50, nor less than 31, ⅜c.; not more than 30, nor less than 26, 9/40c.; not more than 25, nor less than 21, 3/16c.; less than 21, 3/20c.

Collectors are to instruct officers in charge of match factories to see that the new rates are put into effect on June 5 and that production and shipping records are adjusted accordingly.

If matches in packages containing not more than 30, nor less than 26, are imported, Collectors should make requisition on the Department for stamps of this denomination.

FISHERIES OF NOVA SCOTIA IN 1938

The value of output of the Nova Scotia fisheries in 1938 was $8,804,231, compared with $9,229,834 in the preceding year. These totals represent the value of the product as marketed, whether sold for consumption fresh, or canned, cured, etc. For the first time since 1929, cod displaces lobster as the leading Nova Scotia fishery, its production having a marketed value of $2,504,847, compared with $2,282,169 as the value of production of the lobster fishery. The catch of cod shows an increase over the preceding year of 98,473 cwt., and its marketed value an increase of $100,395, while the lobster catch decreased by 3,556 cwt. and the marketed value by $457,711. Third among the chief commercial fishes is haddock, with a marketed value in 1938 of $1,293,273.

The quantity of fish of all kinds, including shell fish, taken by Nova Scotia fishermen during the year, was 2,851,846 cwt., valued at the point of landing at $5,323,582, compared with a catch of 2,703,078 cwt. and a value to the fishermen of $6,015,179 in 1937. The average value at the point of landing of all kinds of fish, combined, was $1.87 per cwt., compared with $2.23 per cwt. in 1937.

CANADA'S LEADING MARKETS

Canada's fourteen leading markets in June were as follows: United States $43,279,000, United Kingdom $30,338,000, Australia $3,146,000, Japan $2,063,000, British South Africa $1,444,000, New Zealand $1,255,000, Germany $1,145,000, Belgium $1,137,000, British West Indies $845,000, France $915,000, Newfoundland $685,000, Norway $659,000, Sweden $638,000, Netherlands $602,000.

Canada's fourteen leading markets in the first six months of 1939 were as follows: United States $203,364,000, United Kingdom $152,875,000, Australia $16,712,000, Japan $14,224,000, British South Africa $8,567,000, New Zealand $8,049,000, Germany $4.737,000, British West Indies $4,505,000, Belgium $4,325,000, Netherlands $3,857,000, France $3,619,000, Norway $3,407,000, Newfoundland $3,007,000, Sweden $2,484,000.

FRUIT, VEGETABLES AND HONEY ACT

The attention of Collectors and other officers concerned is drawn to the provisions of the amended regulations established by the Minister of Agriculture, under the authority of the above Act.

Clause 1 provides, that Collectors of Customs shall not permit *exportation* of the following produce, viz:

Apples, apricots, asparagus, beets or carrots (without tops), cabbage, cantaloupes, celery, cherries, grapes, head lettuce, onions (without tops), parsnips, peaches, pears, plums, prunes, potatoes, rhubarb, rutabagas, tomatoes, extracted honey

unless accompanied by evidence of Government inspection as follows:—

(*a*) Export Inspection Certificate signed by an Inspector of the Fruit and Vegetable Division, or

(*b*) "Inspected" card issued for the purpose at the Inspector's convenience, or

(*c*) Notation upon the shipping bill and way bill of the number and date of the inspection certificate submitted or verified for the purpose to the billing agent by the Inspector.

Clause 2 provides, that Collectors of Customs and Excise shall not accept IMPORT entry of the fruits and vegetables mentioned above unless such entry is accompanied by a Government inspection certificate that at the place and time of direct shipment or movement to Canada the produce "Meets Canadian import requirements."

Clause 5 provides additionally, that excepting produce manifested upon the port of entry in Canada, Collectors of Customs and Excise shall accept entry only of produce (named in Clause 1 hereof) in packages officially stamped "Inspected for Export."

The instructions herein contained shall be deemed to become effective on and after Thursday, 13th July, 1939.

Memoranda Series D No. 88 and Series D No. 94, Revised, are superseded.

PULPWOOD EXPORTS INCREASED

Exports of Canadian pulpwood to European countries advanced from 16,895 cords valued at $135,192 in 1936 to 312,332 cords valued at $3,240,943 in 1938, an increase of more than three million dollars.

SUMMARY OF CANADA'S IMPORTS

Eighty-five per cent of Canada's imports during March last were purchased in the United States and United Kingdom. Imports from all countries were valued at $58,381,000, of which amount $38,368,000 came from the United States and $11,132,000 from the United Kingdom. Total imports for March, 1938, were $65,056,000. Of the nine major groups into which imports are divided the principal, according to value, was iron and its products, which totalled $15,228,000, of which amount the United States supplied $13,117,000 and the United Kingdom $1,787,000. The chief item in this group was machinery, imports of which amounted to $3.847.000, coming largely from the United States. Other important items in this group included automobile parts totalling $2,184,000, farm implements $2,108,000, automobiles $1,894,000, engines and boilers $1,055,000. Fibres, textiles and products comprised the second largest group, totalling $9,320,000; from the United Kingdom $4,659,000 worth and from the United States $3,005,000. The largest item in this group was wool, imports of which totalled $3,021,000, while cotton imports were a close second, totalling $2,771,000. Imports of agricultural and vegetable products amounted to $8,719,000; from the United States $3,730,000 and from the United Kingdom $1,006,000. In this group fruits were valued at $1,615,000, rubber (chiefly raw) at $1,147,000, and tea at $1,053,000. Imports of non-metallic mineral products were valued at $8,546,000, coming principally from the United States. The main items in this group were coal, totalling $3,167,000, and petroleum $2,081,000. Other imports for March included the following:—

Non-ferrous metal products $3,354,000, including electric apparatus $1.254,000; wood, wood products and paper $3,025,000, including paper $788,000; chemicals and allied products, $2,759,000; animals and animal products, $2,591,000; miscellaneous commodities, $4,839,000.

TOILET PREPARATIONS

Toilet preparations were imported in May to the value of $63,324, of which the United States accounted for $29,985 and the United Kingdom $21,346. In the previous month the total was $29,710 and in May last year, $37,559. Domestic exports totalled $79,695, the United Kingdom taking $60,196. The amount in April was $40,589, whereas in May last year no export was made.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the months of April to July inclusive, of the fiscal years 1938-39 and 1939-40. (Decrease marked*.)

Districts	1938-39	1939-40	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	313,521 74	354,229 11	40,707 37
Halifax.......	1,468,008 25	1,394,968 28	*73,039 97
Saint John....	1,290,205 92	1,014,108 68	*276,097 24
Quebec........	1,007,819 19	1,037,784 10	29,964 91
Montreal	28,203,294 30	26,966,501 72	*1,236,792 58
Ottawa	5,621,288 62	5,172,430 80	*448,857 82
Kingston......	235,795 44	289,909 07	54,113 63
Belleville.....	539,478 95	478,651 34	*60,827 61
Toronto.......	37,670,622 72	34,555,126 91	*3,115,495 81
Hamilton.....	6,710,315 82	6,174,161 60	*536,154 22
London.......	9,837,330 96	8,846,223 14	*991,107 82
Fort William..	367,090 00	300,176 61	*66,913 39
Winnipeg......	3,142,222 75	2,857,103 60	*285,119 15
Regina........	229,152 97	255,108 05	25,955 08
Saskatoon.....	132,188 43	135,533 47	3,345 04
Calgary	1,126,138 06	1,343,391 19	217,253 13
Edmonton....	407,490 60	448,018 67	40,528 07
Vancouver....	7,825,673 58	6,064,108 32	*1,761,565 26
Yukon........	42,543 62	64,681 26	22,137 64
Total.....	106,170,181 92	97,752,215 92	*8,417,966 00

BRITISH COLUMBIA FISHERIES

British Columbia's fishing industry last year had a busy season, the landed value of the catch totalling $8,735,700, and the weight 218,865 tons. This is over fifty per cent of the value of the catch for the whole Dominion, which amounted last year to $17,408,000. Frozen halibut exports to the United Kingdom last year jumped nearly 56 per cent. Practically all this shipment was from British Columbia, and it increased in value from $213,000 in 1937 to $330,000 in 1938.

While the market for British Columbia lumber in the Orient is at present negligible owing to the Sino-Japanese war, it is expected that when peace is restored demands for B.C. lumber will substantially increase. Before hostilities, Japan was buying lumber from British Columbia at the rate of 80,000,000 feet annually, and in 1928 sales reached more than 200,000,000 feet. In the years before enforcement of the Empire tariff preferences, Japan ranked second only to the United States in purchase of B.C. lumber. However in 1933 sales to Great Britain began to eclipse those to Japan and the United States. Today the United Kingdom is far and away the most important market of all.

BOOTS AND SHOES

Canada imported footwear, exclusive of rubber, to the value of $339,032 in May, of which $218,163 came from the United States and $46,583 from the United Kingdom. In the previous month the total was $246,692 and in May last year, $233,904. Boots and shoes entered by tourists under the $100 exemption privilege were worth $93,804 compared with $104,673 in April and $81,538 in May, 1938. Canadian-made leather footwear was exported in May to the value of $66,274 in comparison with $32,382 in the previous month and $64,053 in the corresponding month last year. The amount to the United Kingdom was worth $25,527 and to Jamaica $24,421.

NEW BRUNSWICKS' FOREST RESOURCES

Almost eighty per cent of the land area of New Brunswick is forested, according to a recent report issued by the Dominion Forest Service, Department of Mines and Resources, Ottawa. The productive forests, containing merchantable timber and young growth of prospective value, are estimated at 21,773 square miles, and only 189 square miles are classed an non-productive forests. Of the productive forests, 10,682 square miles are Crown lands, and 11,091 square miles are granted or private land. The total estimate of merchantable timber amounts to 11,089 million cubic feet, about two-thirds of which are softwoods, mainly spruce, balsam, cedar and pine, and one-third hardwoods, mostly birch and maple. The average annual cut during the past thirty years has been about 150 million cubic feet, consisting of some 125 million cubic feet of softwood and 25 million cubic feet of hardwood.

New Brunswick ranks fourth in timber production among the provinces of Canada, and the products of its forest industries are second in value only to those of agriculture. Apart from being a source of raw material for the sawmills and pulp and paper industries, the forests of New Brunswick have long provided work and recreation for the inhabitants of the province. In normal years the lumber industry alone employs 10,000 men in woods operation, 7,500 men on river drives, and 6,500 men in sawmills.

Many other benefits are derived from the forests of New Brunswick. In addition to providing shelter and food for wild life, they regulate stream-flow, thus preventing disastrous floods in the spring and the drying up of watercourses in the summer months. Fish are plentiful in the numerous streams, and the excellent opportunities they provide for trout and salmon angling attract tourists from all parts of the world. Large sums have been invested by individuals and clubs in the promotion of hunting and fishing, with the result that the facilities offered to sportsmen while holidaying in the woods of New Brunswick are considered of the first rank.

JUST AMONG OURSELVES

JULY-AUGUST

ADDITIONS

Nova Scotia

Sydney: J. D. Sutherland, Customs Excise Clerk.

Quebec

Three Rivers: Jerome Jacob, Customs Excise Clerk.

British Columbia

Vancouver: D. A. Hopgood, Office Boy; D. G. McKillop, Office Boy.

Administrative

J. M. Hamel, Stenographer, Grade 1; M. E. Wenker, Stenographer, Grade 1.

DEDUCTIONS

Quebec

Montreal: J. H. Colebrook, Express and Postal Computing Clerk (Resigned). J. Armand Guilbault, Computing Clerk (Retired).

Three Rivers: L. J. G. Bellemare, Customs Excise Clerk (Services terminated).

Manitoba

Brandon (Goodlands): A. H. Atkinson, Sub-Collector of Customs and Excise, Limited Service Outport (Retired).

Alberta

Calgary: Edward Morton, Customs Excise Examiner (Retired).

British Columbia

Cranbrook (Rykerts): Charles Davis, Sub-Collector of Customs and Excise, Limited Service Outport (Resigned).

Vancouver: William Dunbar, Customs Truckman (Resigned); R. Hambleton, Clerk Grade 1 (Resigned); L. A. MacLean, Computing Clerk (Retired).

Administrative

Rachel Hulme, Stenographer, Grade 3 (Resigned).

Audit

Hamilton: C. H. May, Excise Tax Auditor, Grade 2 (Deceased).

Toronto: H. J. Hassett, Customs Appraiser, Grade 1 (Retired).

Undervaluation

Montreal: D. Houle, Stenographer, Grade 1 (Resigned).

Ottawa: I. B. Macfarlane, Clerk, Grade 4 (Retired).

PROMOTIONS

Ontario

Amherstburg: F. C. Spittel from Special Exciseman, Grade 1, to Special Exciseman, Grade 2.

Belleville: G. M. Miller from Customs Excise Examiner to Special Exciseman, Grade 1.

St. Thomas: J. C. Marr from Customs Excise Examiner to Cashier and Computing Clerk.

TRANSFERS

Ontario

W. A. G. Pennylegion from Customs Excise Examiner, Toronto, to Customs Excise Clerk, Stratford; R. G. Stevenson from Customs Excise Clerk, Stratford, to Customs Excise Examiner, Toronto.

Alberta

E. A. Chiswell, from Customs Excise Examiner, Regina, Sask., to Customs Excise Examiner, Calgary.

British Columbia

G. M. Horner, from Stenographer, Grade 2, Administrative, to Typist, Grade 2, Vancouver.

Audit

J. A. F. Pelletier, from Excise Tax Auditor, Grade 2, Quebec, to Excise Tax Auditor, Grade 2, Montreal.

Investigation—Drawbacks

W. C. Ingram, from Investigator of Drawback Claims, London, Ont., to Investigator of Drawback Claims, Hamilton, Ont.

EXPORTS OF BUTTER AND CHEESE

May exports of Canadian butter were considerably higher, totalling 10,365 cwt. valued at $220,495 compared with 6,331 at $134,256 in April and 663 at $18,835 in May, 1938. Shipments to the United Kingdom totalled 9,204 cwt., and Newfoundland 260 cwt. A notable gain was also recorded in the exports of cheese, the total being 54,485 cwt. at $768,842 in May compared with 3,766 at $55,417 in April and 37,257 at $570,794 in May, 1938. Purchases by the United Kingdom totalled 47,817 cwt., the United States 2,367 and Trinidad and Tobago 794.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JULY, 1938 AND 1939

—	1938	1939	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	7,221,949 70	7,099,154 89		
Less Refunds and Drawbacks	670,644 32	1,070,036 62		
Net	6,551,305 38	6,029,118 27		522,187 11
EXCISE TAXES	15,342,698 19	13,531,188 29		
Less Refunds and Drawbacks	210,192 58	297,809 54		
Net	15,132,505 61	13,233,378 75		1,899,126 86
EXCISE DUTIES	4,914,154 02	4,916,676 40		
Less Refunds and Drawbacks	21,912 52	31,349 50		
Net	4,892,241 50	4,885,326 90		6,914 60
SUNDRY COLLECTIONS	79,179 27	57,601 65		
Less Refunds	3 00	4 25		
Net	79,176 27	57,597 40		21,578 87
Net Totals	26,655,228 76	24,205,421 32		2,449,807 44
Net Decrease				2,449,807 44

TOTALS FOR FOUR MONTHS

—	1938-39	1939-40	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	30,206,484 81	29,738,193 77		
Less Refunds and Drawbacks	3,479,454 67	3,612,820 98		
Net	26,727,030 14	26,125,372 79		601,657 35
EXCISE TAXES	50,780,290 71	43,982,694 98		
Less Refunds and Drawbacks	1,232,510 21	1,363,747 47		
Net	49,547,780 50	42,618,947 51		6,928,832 99
EXCISE DUTIES	18,117,723 14	18,287,262 09		
Less Refunds and Drawbacks	210,456 05	204,984 08		
Net	17,907,267 09	18,082,278 01	175,010 92	
SUNDRY COLLECTIONS	237,675 80	178,399 91		
Less Refunds	175 39	8 87		
Net	237,500 41	178,391 04		59,109 37
Net Totals	94,419,578 14	87,004,989 35	175,010 92	7,589,599 71
Net Decrease				7,414,588 79

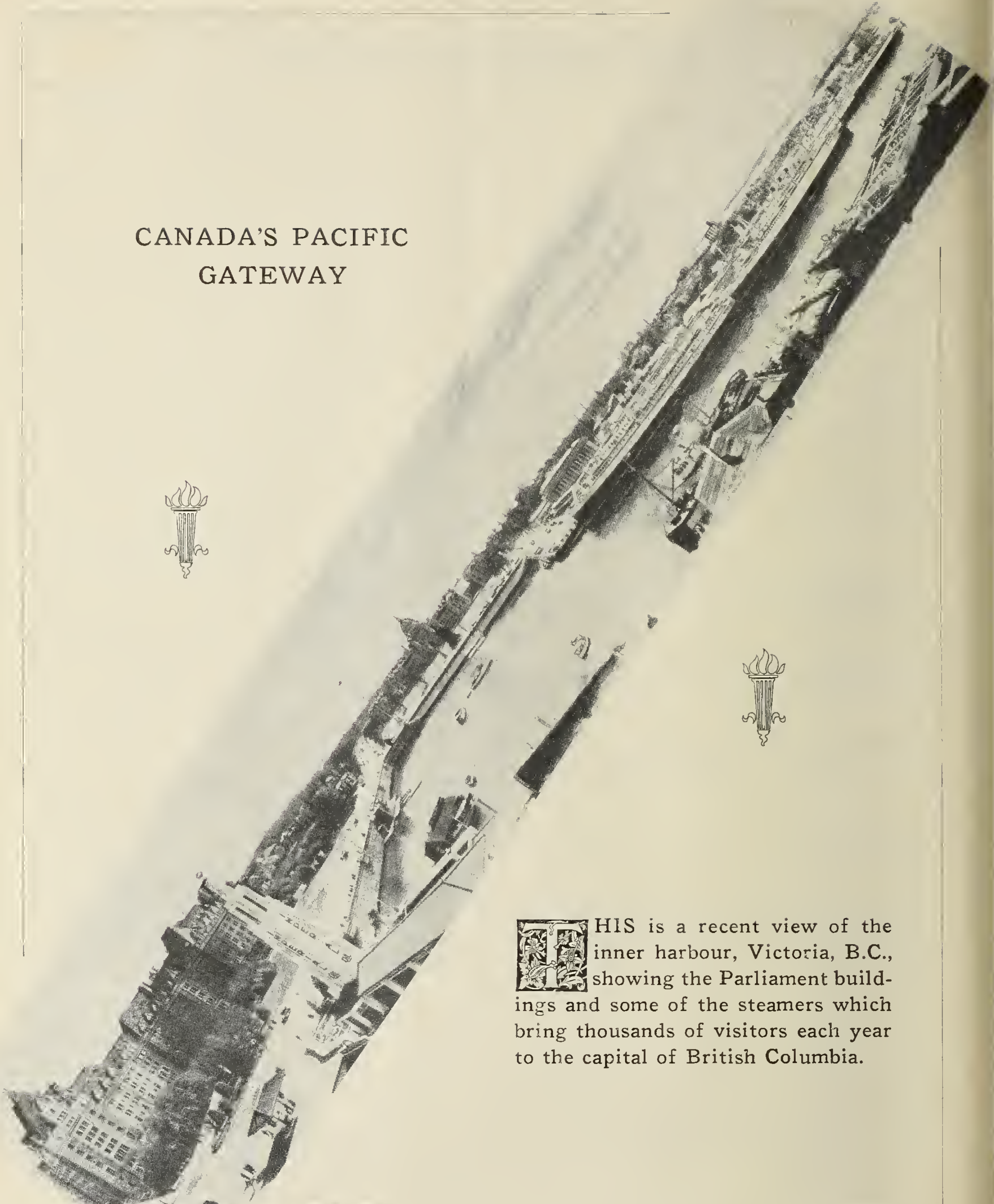
COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JULY, 1938 AND JULY, 1939

—	July 1938	July 1939	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	4,648,705 46	3,931,773 01		716,932 45

TOTALS FOR FOUR MONTHS

—	1938-39	1939-40	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	106,170,181 92	97,752,215 92		8,417,966 00

CANADA'S PACIFIC GATEWAY



THIS is a recent view of the inner harbour, Victoria, B.C., showing the Parliament buildings and some of the steamers which bring thousands of visitors each year to the capital of British Columbia.

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The
National Revenue Review

In this Issue

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SUCCESSFUL INITIAL FLIGHT OF CARIBOU

SUMMARY OF INWARD AND OUTWARD TOURIST TRAVEL

TRADE AND REVENUE TABLES, DEPARTMENTAL RULINGS,
STAFF NOTES AND CHANGES, LETTER BAG
NEWS AND COMMENT

September, 1939

Vol. XII — No. 12

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Department of National Revenue

Minister of National Revenue
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Private Secretary, MISS A. L. WICKWIRE, M.A.

Commissioner of Customs, H. D. SCULLY
Commissioner of Excise, DAVID SIM
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, L. F. JACKSON
Assistant Commissioner of Excise, V. C. NAUMAN
General Executive Assistant, P. L. YOUNG

The National Revenue Review

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J. Sydney Roe, Editor

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Completes its Twelfth Year

TWELVE years of continuous monthly publication are completed with this number of the REVIEW. In October, 1927, when Hon. W. D. Euler was Minister of National Revenue, it made its bow on the stage of government publications and has continued under four successive ministers. The aim of the *Editor,* who has produced the REVIEW in English and French from the first number, has been to convey information regarding the activities of the three divisions of the Department in a readable and non-technical form. Judging by the many expressions of approval which reach the *Editor* from time to time, the REVIEW is not only of value to the staff from coast to coast but it is of informative interest to business organizations and the general public, and to the press. Many of its articles and trade and revenue summaries are reprinted in the daily and weekly newspapers of Canada. During the past twelve years many changes in personnel have taken place in the Department, not only at headquarters but at ports. Many familiar figures have passed through the ever-swinging door of superannuation or have embarked on the inevitable voyage. To the old and new members of the National Revenue service the *Editor* expresses the hope that the high standard of courtesy and fair dealing in their contact with the public will be maintained.

Sixty-Day Touring Permits Increased

ACCORDING to official figures submitted to the Department, a total of 764,408 United States cars entered this country for stays of from a few hours up to six months during July. This was a drop of 1,139 compared with July last year when 765,547 cars were entered. The number of cars admitted under 60-day touring permits increased substantially to a total of 284,784, a gain of 18,223 compared with July last year, while cars entered for periods over 60 days up to 6 months numbered 350, an increase of 57. Automobiles admitted for short stays of 48 hours or less totalled 475,230, a decrease of 17,524 while those entered under travellers vehicle permits numbered 4,044, a decrease of 1,895.

A summary of sixty-day touring permits issued according to provinces gives the following: Ontario 177,381, Quebec 54,926, British Columbia 22,742, New Brunswick 18,340, Alberta 4,921, Manitoba 4,133, Saskatchewan 1,501, Nova Scotia 840. Ontario stood first also in the number of United States cars entered for stays of 48 hours or less, with a total of 350,485; New Brunswick second with 84,708 and Quebec third with 24,750. Quebec issued the largest number of travellers vehicle permits, viz., 1,851.

The busiest points of entry for cars under 60-day touring permits during the month were Windsor, Fort Erie and Niagara Falls, where entries totalled 50,128 and 45,525 and 36,149 respectively. Other busy points were: Sarnia, Ont., with a total of 15,415 cars entered, Lacolle, Que., 14,854, Lansdowne, Ont., 11,480, Phillipsburg, Que., 9,737, Rock Island, Que., 7,287, St. Stephen, N.B., 6,916, Pacific Highway, B.C., 5,771, Douglas, B.C., 5,571, Pigeon River, Ont., 5,031.

Over one-third of all the cars entered for stays of 48 hours or less were admitted through the port of Fort Erie, whose total reached 166,056. Then followed Windsor with 81,690, Niagara

Falls 73,471, St. Stephen, N.B., 46,397, Edmundston, N.B., 9,595, Sarnia, Ont., 9,339, Walkerville, Ont., 6,596, Rock Island, Que., 6,494, Milltown, N.B., 5,764, Clair, N.B., 5,194.

More than half the total number of cars entered under 60-day touring permits during July came from three border states, viz., New York which was represented by 68,749 cars, Michigan by 55,523 cars and Ohio by 18,665 cars. Other states well represented were: Massachusetts 15,333, Pennsylvania 14,227, Washington 13,688, Illinois 12,002, Maine 11,787, Vermont 11,536. Although every state in the Union was included, several states contributed few cars to the grand total. For instance, just 68 cars bore the licence plates of Nevada, 92 of New Mexico, 199 of Arkansas and 200 of Mississippi.

Each year a few automobile tourists from the farthest ends of the earth visit this country. During July one car from the island of Guam was entered on a sixty-day touring permit. Others from places even more distant included one car each from the Straits Settlements, New Zealand and China, and five from the Philippine Islands. According to figures furnished the Department by its Collectors, a total of 225 cars was entered during July from countries other than the United States. These, exclusive of those already mentioned, were divided as follows: Hawaii 102, Panama 33, Mexico 24, United Kingdom 15, Cuba 12, Alaska 9, France 4, British West Indies, other 4, Porto Rico 3, Venezuela 2, Newfoundland 2, Jamaica, Dutch West Indies, Argentine, Peru, Salvador, Germany, 1 each.

A total of 182,093 Canadian cars reported outward for touring purposes during the month of July. Through Ontario ports and outports 53,854 cars were cleared outward, through Quebec frontier points 48,748, through British Columbia 42,739, New Brunswick 13,258, Manitoba 12,595, Alberta 5,489, Saskatchewan 5,368, Nova Scotia 42.

The greatest exodus of Canadian cars for any one point in Canada during July was at Pacific Highway, B.C., where 13,833 were cleared outward. The second busiest point of exit was Lacolle, Que., where 13,822 Canadian cars were cleared outward, with Niagara Falls following closely with a total of 13,513. Other busy points of exit were: Fort Erie 12,523, Rock Island, Que., 7,667, Boundary Bay, B.C., 7,616, Windsor 7,403, Philipsburg, Que., 6,675, Lansdowne, Ont., 6,253, Emerson, Man., 5,941, Douglas, B.C., 5,430, Sarnia, Ont., 5,384.

Caught by the Camera

PROBABLY no pastime has increased so much in popularity in recent years as photography. With the advent of the high-speed lens and shutter in low price cameras it is possible for enthusiasts to catch their friends in unguarded moments.

Members of the Royal Canadian Mounted Police at Toronto recently turned photography to good account in the execution of their duties as Customs-Excise Preventive Officers and obtained valuable evidence in proceedings which resulted in the conviction of three persons for conspiracy to commit offences against the Excise Act.

The Preventive Service detachment of the R.C.M. Police at Toronto received information to the effect that a large commercial still was being installed at a certain address on a well-known city street. Instead of making an immediate seizure of the apparatus which might have resulted in one or all of the offenders not being on the premises at the time and escaping subsequent identification, members of the police placed the premises under observation.

Securing a room in a house almost immediately opposite the premises in which the still was located six members of the Force kept watch for almost two weeks. During this time, by bringing their own cameras into use, they were able to obtain a series of photographs which form a pictorial story of the arrival and departure of the several accused on various dates. Some of the pictures obtained showed the conspirators carrying materials which were to be or had been used in the construction of the still.

When the raid finally was made the offenders were found on the premises but enlargements of the photographs obtained substantiated the evidence of the police that the persons charged had been frequenting the place consistently and that therefore their presence at the time of the raid was not merely accidental.

When the accused appeared for trial a strenuous defence was put up by their counsel but three were found guilty and sentenced to salutary terms of imprisonment.

Departmental Rulings

GRAPE Grinder and Stemmer, manufactured by the Klotz Machine Co., Sandusky, Ohio, at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, item 427a, under the Canada-United States Trade Agreement. Motor—item 445g.

"Droll" Fluffing Machine, manufactured by Messrs. J. W. Droll Company, Chicago, Ill., at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, item 427a, under the Canada-United States Trade Agreement. Motor—item 445g.

"Burr" Portable Shaft Keyseaters, Nos. 1, 1A, 2 and 3, hand-operated, manufactured by John T. Burr & Son, Brooklyn, N.Y., at the present time are held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, item 427a, under the Canada-United States Trade Agreement.

"Ames" Milling Machine, manufactured by B. C. Ames Co., Waltham, Mass., at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, item 427a, under the Canada-United States Trade Agreement. Motor—item 445g.

"Rollacoat" Slat Finisher, Bench Model, manufactured by the Gasway Corporation, Chicago, Ill., at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, item 427a, under the Canada-United States Trade Agreement. Motor—item 445g.

"Simplex" Automatic Bandsaw Toothing Machine, for wood, metal and meat saws, manufactured by Zeiller & Nagel, Brooklyn, N.Y., at the present time is held to be of a class or kind not made in Canada and admissible at 10 per cent ad valorem, item 427a, under the Canada-United States Trade Agreement. Motor—item 445g.

"Made in Canada" Rulings

PORTABLE Electric Cloth Cutting Machines have been transferred from the category of "a class or kind *not made* in Canada" to that of "a class or kind *made* in Canada," and, in accordance with the Government's undertaking to give "adequate notice" to parties concerned, the ruling referred to is to be effective three weeks from the date hereof, viz., August 12, 1939.

Referring to Memorandum Series D No. 51 MCR 15, Revised, dated 27th March, 1939, Collectors are advised that the following should be added to the list:

Acid Tartaric Powdered
Cream of Tartar Powdered
Dibutyl Phthalate.

In accordance with the Government's undertaking to give "adequate notice" to parties concerned, this Memorandum is to be effective three weeks from the date hereof, viz., August 5, 1939.

Production of Silver

ADVANCE was shown in the May output of silver, the amount being 1,809,789 ounces compared with 1,465,525 in the previous month and 1,571,437 in the corresponding month last year. Production during the five months ending May totalled 7,710,256 ounces, a drop of 2·1 per cent below the output a year ago. Quotations on the New York market in May averaged 42·906 cents per ounce in Canadian funds at which price the output was worth $776,508. The April average price was 42·966 cents and the value of the month's production was $629,677.

Changes in List of Customs-Excise Ports

Chesterfield Inlet, N.W.T., a Preventive Station under the survey of the Port of Winnipeg, Man., closed from the 1st October, 1939.

The Territorial Jurisdiction of the following Ports, as shown on pages 15 and 21 of the List of Ports, should be deleted and the following substituted:

Belleville, Ont., to include the Township of Seymour in Northumberland County; and the County of Hastings, with the exception of the Township of Tyendinaga and that portion of Sidney Township lying between Trent River and the easterly boundary of the County of Northumberland.

Trenton, Ont., to include the Town of Trenton, Murray Township in Northumberland County, and that portion of Sidney Township, Hastings County, lying between the Trent River and the easterly boundary of Northumberland County.

The Post Office address of Trout River, P.Q., as shown in footnote (*a*) on pages 10 and 40, of the List of Ports, should be amended to read " Glenelm R.F.D.," in place of "P.O. Huntingdon."

A Customs Story of Long Ago

A TIME-WORN ledger, its leather backing entirely broken away, was unearthed recently in the Check branch at headquarters. It is dated 1829 and measures 17 by 11 inches and a half inch in thickness. The large sheets are ruled off into 20 sections and are headed:

> Account of duties received on importation from the United States as entered at the port of Coteau du Lac for the quarter ending the 5th July, 1829, under the authority of the Imperial Act..........and the Provincial Act........

In the old ledger an interesting item appears. The Collector is questioned concerning an apparently unauthorized reduction in the rate of duty on ashes. The question and answer read as follows:—

> Remarks in the accounts of duties collected at Coteau du Lac in the quarter ending 5th of July, 1830—
>
> Up to 21st April inclusive, all the ashes upon which the ad valorem duty is taken is valued at £2 per barrel, but all of that article entered subsequent to that date is valued at only £1 per barrel.
>
> From what cause has this sudden reduction in the value of ashes arisen? Quebec, 5th October, 1830. Jos. Cary.

This subject was fully entered into in reply to the question of the Auditor General why ashes had been valued only at £2 per barrel, and it received the sanction of His Excellency.

> Ashes are admissible in Bond in this province free of duty and on their arrival in England for consumption subject to none. Whatsoever duty then can be collected on them, here in their transit, is to be considered more in the light of a voluntary contribution than an exacted tax as it is to avoid the delays and inconveniences of bonding only that a duty is paid at all. Under these circumstances the importer considered the estimated value of £2 as too high and that a saving might be effected by bonding, and they came to a determination to do so. In order therefore to avoid clogging the trade with unprofitable difficulties we deemed it prudent to reduce the estimated value to £1 per barrel and thus give the revenue of the province all and the only benefit that would be derived from it. John Simpson, Collector.

Exports of Wheat and Wheat Flour

CANADA'S wheat export was considerably higher in July, totalling 13,780,554 bushels compared with 7,248,115 in July, 1938. Despite the drop in the average export price to 59·8 cents per bushel from $1.03 last year, the total value rose to $8,236,163 from $7,455,209. The volume of the export of wheat flour also was higher, but with the decline in the average export price the total value was lower. Export shipments totalled 403,377 barrels valued at $1,155.970 compared with 282,985 at $1,375,185, the average price being $2.87 compared with $4.86.

Old York Factory a Century Ago

AN interesting description of old York Factory as it appeared nearly a hundred years ago was unearthed recently by the *Editor*. The factory was a successor to Fort Bourbon which had been built on the site selected by Radisson on the north bank of Hayes River, five miles from its mouth. The actual enclosure comprised about five acres of land fenced by sturdy pickets. A military touch was given by the display of two twelve-pounder guns and four smaller brass pieces on wooden platforms, placed in the open space between the river bank and the high wooden railing on the south side of the enclosure. Inside the palisades and running parallel with them were rows of buildings—stores, dwellings, offices and workshops, while a large depot, two hundred feet square, faced the front gate and divided the whole enclosure into a front and back quadrangle. This great warehouse had a hollow square or court in the centre and was flanked by long, low buildings on two sides. The buildings on the right were used for the officers' mess, and those on the left as summer quarters for visitors. All buildings were of logs covered with clapboards and were well painted. The post was kept in perfect order and cleanliness. It boasted a fair-sized library with some valuable old books on Hudson's Bay and the North West. Ten shillings a year was contributed by each clerk for the upkeep of the library. Near the river bank, beyond the pickets, stood a large boat-building and repair shed, while about half a mile down river there was a log and clapboard Indian church.

That York Factory was a factory in more than name is attested by the fact that many articles indispensable to the traders and trappers were made there. These included such articles as "Indian axes," ice-chisels, fish and muskrat spears, ironwork for boats, and even nails and tacks, which when they reached the far interior were worth more than their weight in gold. The tinsmith turned out everything in the way of tinware used in service and trade, such as half and one pint drinking pots (known as "porringers"), round and oval pans, open and covered kettles of various sizes. These were made so that the smaller vessels "nested" within the larger, to save space in packing. The few earthenware cups and bowls made for the interior were also without handles and "nested." A cooper turned out kegs to hold liquor, rice, raisins, currants, etc., also firkins for butter.

Packing for shipment into the interior was an important operation. While some of the merchandise was packed in London in packages convenient to be carried on men's backs over the portages, many of the packages were too large. These latter were unpacked at the depot and made up into mixed and assorted bales and cases easy for the back. There were bales of blankets and cloth with tarred inside wrappers and tin-lined cases of small hardware, kegs of gunpowder and sugar and chests of tea, rolls of tobacco, done up in red-painted canvas, double canvas bags of ball and shot, cases of yellow soap and long cases of Indian flintlock guns.

These Indian guns hold an important place in the history of the old Hudson's Bay trading days. A clerk at York Factory in 1867 after using one of these old weapons gives the following description: "The sight was course, the stock straight, and the trigger very hard. At last when the flint struck the steel, sparks as from an anvil flew in every direction, followed by what appeared a long interval by a flash in the pan, and then by a kick like a horse, for while the native did spare shot he did not spare powder, and wadded it hard, too."

The guns generally came in barrel lengths of two and a half feet. Even this moderate length barrel was usually shortened by the Indian for lightness and for easier concealment under his robe. As these guns were traded to the Indians for beaver skins piled to reach from the ground to the muzzle, it was a great temptation to the trader to stock only guns with unduly long barrels such as three and a half feet and even longer. The wooden stock of this gun extended under the barrel to within an inch or so of the muzzle. The ramrod was held in place by brass clasps while the grip of the stock was decorated with brazen serpents. To these decorations the Indians added their own such as brass headed tacks without which the gun to them seemed unconsecrated.

Prior to 1820 the beaver skin was the coin of the realm in that section of country. It was a common practice for the fur company to stamp out coins from the lead casings of tea chests, and to mark on them a denomination according to the number of beaver skins represented, as for instance, 1 B or 2 B. One schedule of exchange for those early days ran as follows: twenty flints—one beaver, one gun— twelve beaver, one pistol—four beaver, twenty fishhooks—one beaver, five pounds of sugar—one beaver, one kettle—one beaver, one gallon of brandy—four beaver, one blanket—six beaver, one pound of tobacco—one beaver

Maple Products in 1939

ALTHOUGH the season was short and late, the 1939 crop of maple products was about average and of fairly good quality. The total production of maple sugar and syrup in terms of syrup has been estimated at 2,592,200 gallons. While this represents a decrease in production of 21·5 per cent from the very large crop in 1938, which was estimated at 3,300,700 gallons, it is slightly larger than the average production of 2,538,200 gallons. The farm production of maple sugar was only 11 per cent of the total crop as compared with 10 per cent in 1938 and 26 per cent in 1937. Prices paid to producers for the 1939 crop were higher than in the previous year. The 1939 crop of maple sugar and syrup was valued at $3,443,900 compared with $3,849,900 in 1938, a decrease of 10·5 per cent.

Excise Duty Collections

COMPARATIVE statement of Excise duty collections, in Canada, during the months of July, 1938, and July, 1939:—

July, 1939, spirits potable, $668,599; July, 1938, $740,830. July, 1939, spirits, non potable, $69,731; July, 1938, $49,539. July, 1939, validation fee, $14,759; July, 1938, $38,246. July, 1939, malt, $765,439; July, 1938, $905,175. July, 1939, beer, $34,549; July, 1938, $35,212. July, 1939, malt syrup, $10,609; July, 1938, $12,856. July, 1939, cigars, $32,795; July, 1938, $29,127. July, 1939, cigarettes, $2,690,505; July, 1938, $2,554,886. July, 1939, manufactured tobacco, $494,006; July, 1938, $441,686. July, 1939, licences, $251; July, 1938, $205. July, 1939, total, $4,781,248; July, 1938, $4,807,765.

Comparative statement of tobaccos, cigarettes and cigars entered for consumption, in Canada, during the months of July, 1938, and July, 1939:—

July, 1939, tobacco, cut, 2,140,531 pounds; July, 1938, 1,857,916 pounds. July, 1939, tobacco, plug, 288,665 pounds; July, 1938, 277,311 pounds. July, 1939, snuff, 59,906 pounds; July, 1938, 70,297 pounds. July, 1939, cigarettes, number 677,112,067; July, 1938, 638,702,995. July, 1939, cigars, number 10,685,272; July, 1938, 9,835,711.

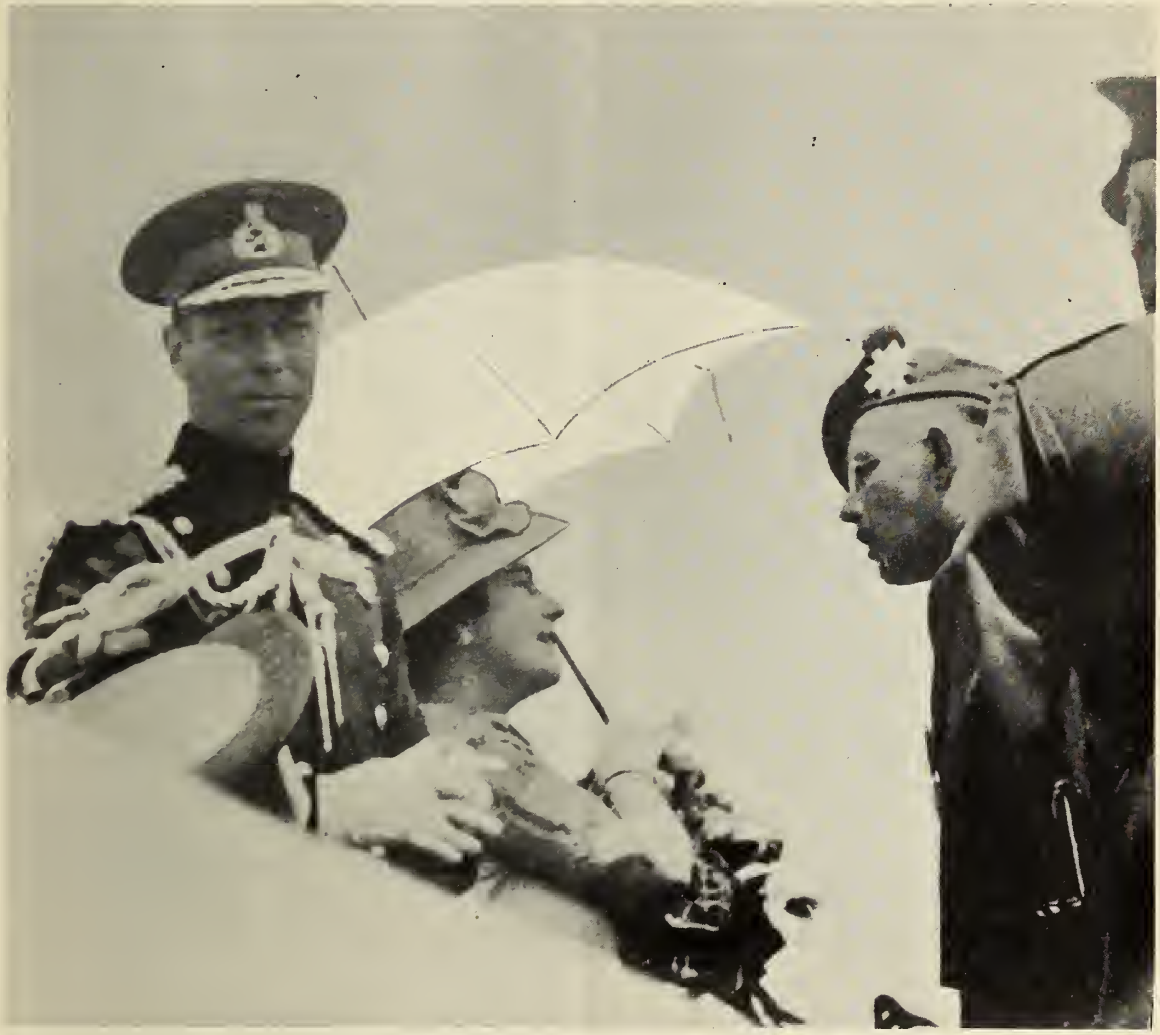
Canal Traffic in July

TRAFFIC through the Welland Ship canal in July increased from 1,529,375 tons in July, 1938, to 1,659,282, wheat increasing by 8,572,300 bushels, petroleum and oil by 21,229 tons, and bituminous coal by 182,483 tons. Shipments of corn and gasoline declined. Traffic through the St. Lawrence canals declined from 1,178,255 tons to 1,119,143. There were large decreases in corn, gasoline, pulp wood and iron ore. Wheat and bituminous coal were heavier. Freight through the Sault Ste. Marie canals, via both Canadian and United States locks continued to increase, amounting to 9,597,596 tons for July compared with 5,551,693 in 1938. Iron ore almost doubled, and there was a very large increase in wheat.

Unmanufactured Tobacco

STOCKS of unmanufactured tobacco to June 30 amounted to 91,765,072 standard pounds, composed of 86,078,983 pounds Canadian production and 5,686,089 imported. This was the highest quantity and stock recorded for a number of years on the same date.

HERE AND THERE



In his capacity as President of the Brantford and District Black Watch Association, Ross R. McIntyre, of the Customs-Excise staff at Galt, Ontario, was honoured with a command to meet the Colonel-in-Chief of the Black Watch Regiment, Her Majesty, Queen Elizabeth, on the occasion of the visit of Their Majesties to Brantford on June 7th. The photograph shows Mr. McIntyre at the right wearing beret, talking to Her Majesty.

Mr. McIntyre's family has been connected with the Black Watch regiment since 1807 when his grandfather enlisted as a volunteer. In 1916, in order to keep the family tradition, Mr. McIntyre went from Canada where his people have resided since 1836, and enlisted with the Black Watch at Perth, Scotland, headquarters of the regiment, for service in France. Mr. McIntyre was visited by King George V and Queen Mary while he was in hospital in England in 1918, also he attended the garden party at Buckingham Palace given by King Edward VIII for Canadian veterans who attended the unveiling of the Vimy Memorial in 1936.

How many readers of the Review knew that Spencer Wood, the home of the Lieutenant-Governor of the province of Quebec, was connected with a former Collector of Customs? E. J. Struthers, Collector at Rock Island, forwarded to the *Editor* the following, which he came across in the course of a study of historical places in Quebec.

On the south side of the St. Louis road, past Wolfe's and Montcalm's famed battle-field, two miles from the city walls, lies the picturesque domain of Spencer Wood. This celebrated house was (1780-96) known as the Powell Place, when owned by General Henry Watson Powell. It took the name of Spencer Wood from the Right Honourable Spencer Perceval, relative of the Honourable Henry Michael Perceval, whose family possessed it from 1815 to 1833. Mr. Perceval was a member of the Legislature, as well as Collector of Customs, an imperial appointment which yielded him £8,000 in fees per annum. English and French society were equally welcome under its hospitable roof. His wife was the eldest daughter of Sir Charles Flower, Lord Mayor of London in 1809, and had filled the position of Lady Mayoress when 18 years of age. The family left Spencer Wood in 1828, to spend a year in Italy, at Florence, intending to return, but Mr. Perceval died at sea in October, 1829, and the family never returned.

It is recorded that previous to the arrival of Anne of Bohemia, Queen of Richard II, English ladies fastened their robes with skewers; but as it is known that pins were in use among the early British, since in the "barrows" that have been opened numbers of "neat and efficient" ivory pins were found to have been used in arranging the grave-clothes, it is probable that this report is unfounded.

The pins of a later date than the above were made of box-wood, bone, ivory, and some few of silver. They were larger than those of the present day, which seem to have been unknown in England till about the middle of the fifteenth century. In 1543, however, the manufacture of brass pins had become sufficiently important to claim the attention of the legislature, an act having been passed that year by which it was enacted, "that no person should put to sale any pins, but only such as shall be double-headed and have the head soldered fast to the shank, the pins well smoothed, and the shank well sharpened."

Until far on in the sixteenth century, there was not a needle to be had of foreign manufacture.

They were first made in England by a native of India in 1545, but the art was lost at his death: it was, however, recovered by Christopher Greening in 1560.

A SUMMARY OF CANADA'S TRADE

Departmental statistics show that Canada imported goods to the value of $321,079,319 during the first six months of this calendar year, as against $336,692,235 during the same period of 1938, a decrease of $15,612,916. May imports were the heaviest for any one month, totalling $72,957,808. This compares with $67,123,037 for May last year, an increase of $5,834,771, while June imports were second largest amounting to $63,709,402 compared with $58,946,698 for June last year, an increase of $4,762,704. The balance of trade for the six months' period was favourable to the amount of $146,182,936. This compares with a favourable balance of $78,987,412 for the same months last year.

Imports for the month of June were valued at $63,709,402, made up of dutiable goods $33,802,025, free $29,907,377. The principal imports were: iron and its products $14,447,355, agricultural vegetable products $12,752,194, non-metallic minerals and their products $11,941,318.

SUCCESSFUL INITIAL FLIGHT OF THE "CARIBOU" TO MONTREAL

Inaugurating a weekly airmail service between Southampton, England, and Montreal and Port Washington, N.Y., the Imperial Airways flying boat *Caribou* arrived at Boucherville, on the south shore of the St. Lawrence, seven miles down stream from Montreal on August 6. After clearing Customs she discharged a consignment of 12,000 letters from England, Eire and Newfoundland. This was the first ocean airmail flight from Southampton. It was also the completion of the final link in an Empire airway of 18,586 miles between Sydney, Australia, and Vancouver, B.C. The *Caribou* left Hythe. on Southampton water, at 9.14 a.m. E.D.T., on Saturday. August 5, cleared from Foynes, Eire. at 2 p.m., the same day, and set a course for Botwood, Nfld., after taking on 800 gallons of gasoline in mid-air from a "tanker" plane. The flying boat reached Botwood at 9.30 a.m., Sunday.

The *Caribou* is a four-engined high-wing monoplane. Her overall span is 114 feet, overall length 88 feet and height 31 feet. The maximum speed attained by her Persens XII-C sleeve-valve engines is 180 m.p.h., while the cruising speed is 152 m.p.h. This is one of the first commercial aircraft to be equipped with sleeve-valve engines, which have been developed after many years of research by British engineers. The *Caribou's* laden weight is 53,000 pounds, or 12,500 pounds more than that of the *Caledonia* and *Cambria* which planes made experimental flights to Montreal in 1937.

Another feature of this inaugural flight was the accomplishment of refueling while in flight. This is the first time that mid-air

CARIBOU
G-AFCV

The *Caribou* landing on the St. Lawrence at Boucherville, near Montreal.
Photograph by courtesy of the *Montreal Star*.

refueling has been practised in regular service.

A Significant Achievement

Commenting editorially on the successful flight of the *Caribou* under the caption "A Significant Achievement," the *Montreal Gazette* in its August 7 issue said:

Arrival of the Imperial Airways flying boat *Caribou* over Montreal last evening, to deposit part of her mail cargo at the Boucherville airport, did more than inaugurate a weekly airmail service from Great Britain to Canada and the United States. Flying the northern skyway across the Atlantic, the twenty-four-ton craft forged a permanent link in an airway "chain" that will give continuous mail service from Great Britain through Canada to Australia. The *Caribou's* Atlantic passage also demonstrated successfully the practicability of a process of refueling in the air which avoids delay and take-off difficulties. From Southampton, she proceeded to Foynes, the Irish marine base at the mouth of the river Shannon, where sufficient "petrol" was pumped aboard from a flying tanker—a converted Handley-Page bombing plane—to carry her to Botwood, where she deposited mail for delivery in Newfoundland and received more fuel to complete the 880 mile "run" to Montreal, where she was given a magnificent reception last evening.

In the light of previous achievements, the Atlantic flight of the *Caribou* may not, of course, be regarded as anything unique or sensational. Trans-Atlantic flights to-day are looked upon as something approaching the commonplace. Imperial Airways has the experience of eleven crossings of the Atlantic over the northern route, made by the flying-boats *Caledonia* and *Cambria* and the seaplane *Mercury*. At about the same time that the *Caribou* left Southampton water with no one other than her five-man crew, the *American Clipper* departed from Port Washington, L.I., for Southampton on her first flight across the Atlantic carrying twenty passengers, one of whom, having bade his wife farewell before she sailed on the steamship *Normandie*, expects to establish a new experience in human relations by greeting her when she arrives abroad! The *Caribou* and *American Clipper* would pass each other in mid-ocean.

What makes this voyage of the *Caribou* more outstanding and gives it special interest and importance is its significance. It means, first, the establishment of an aerial mail service which will be continued on regular weekly schedule across the Atlantic between two continents and, secondly, that this service will form part of a British Imperial airline round the world. To that double extent completion of the *Caribou's* flight on the sheltered waters of the St. Lawrence, near Montreal last evening will appreciably add to the prestige of Imperial Airways and the Trans-Canada Air Lines. Captain J. C. Kelly Rogers, who piloted the giant flying boat across the Atlantic, is to be congratulated on having enhanced a career already distinguished by four years of outstanding service with the Imperial Airways, having served eight years with the Royal Air Force. The first Irishman to obtain the coveted first-class air navigator's certificate from the British authorities, Captain Rogers inaugurated the first Empire flying boat service up the Nile to Lake Victoria and made the first night flight thence to Durban. Now he has added distinction to his fame and honour to his name by inaugurating with signal success the Imperial Airways trans-Atlantic air service to Canada and the United States and forging a link in a universal aerial chain entirely under the British flag. Sharing his honours on this occasion are Bernard C. Frost, first officer; Sidney S. Long, second officer; and Albert J. Coster and Charles W. Wilcockson, first and second radio officers respectively.

AT HALIFAX AND ST. JOHN

A total of 531 vessels, inward and outward, net registered tonnage 470,768, was handled at the port of Halifax during July, according to the monthly shipping report, as against 517 vessels, net registered tonnage 434,410, handled in July last year. These totals show an increase of 14 in the number of vessels and of 36,358 in registered tonnage. Cargo tonnage inward totalled 70,296, increase 56, outward 64,594, decrease 2,137, while the number of passengers landed was 2,549, increase 715, passengers embarked 2,332, increase 678.

During the seven months' period, January 1 to July 31, 1939, vessels inward and outward at this port numbered 3,764, an increase of 233 over the same period last year, while net registered tonnage totalled 4,950,863, an increase of 237,485. Cargo tonnage inward totalled 680,004, increase 43,155, outward 547,142, decrease 9,881. Passengers landed numbered 9,722, an increase of 1,965, while those embarked numbered 5,810, an increase of 496.

Five hundred and fifteen vessels, net registered tonnage 108,120, reported at the port of Saint John during July, as against 443 vessels, net registered tonnage 85,669, reported during the same month last year, according to figures issued by the Port Manager. Passengers landed and embarked totalled 6,491, compared with 12,450. From January 1 to July 31, this year, 2,613 vessels brought 1,222,586 tons of cargo, while 2,310 vessels brought 1,327,651 tons last year in the same period. Passengers landed and embarked in the seven months' period numbered 24,788, a decrease of 4,833.

WHERE CANADA LEADS IN BRITISH MARKET

Canada led world countries as a contributor of wheat to the United Kingdom market during the first six months of 1939, sending a total of 16,638,618 cwt., the United States being second with 10,896,526 cwt., Argentina third with 9,297,695 and Australia fourth with 7,247,534. Canada was also first in June with a total of 4,133,432 cwt. and the Argentine next with 2,369,165.

Canada was also first with barley, contributing a total of 1,820,558 cwt. in the first half of 1939. Iraq was second with 1,671,748 cwt. and the United States next with 1,083,077. Canada also held first place in June with a total of 561,926 cwt., Iraq being second with 321,999 cwt.

The United Kingdom imported 877,853 cwt. of oats during the first six months of 1939, of which Canada contributed 877,540. Canada was the only supplier in June when the imports totalled 170,713 cwt.

Canada followed Japan and the United States with canned salmon in the United Kingdom market during the first six months of 1939. Japan sent 226,838 cwt., the United States 192,867 and Canada 89,538. Canada was second in June with 11,246 cwt., the United States first with 24,623 and Japan third with 3,616 cwt.

Canadian canned lobsters are apparently popular in the British market. The Canadian contribution during the first six months of 1939 totalled 4,320 cwt. out of a total of 4,592.

Canada's share in the British tobacco trade is expanding. During the first six months of 1939 Canada shipped 17,963,752 pounds of unstripped unmanufactured tobacco to that market compared with 13,475,348 in the first half of 1938 and 6,551,426 two years ago. The United States was first so far this year with 57,794,890 pounds. Canada was fourth with stripped unmanufactured tobacco with a total of 477,612 pounds, British India being first with 8,601,168, the United States second at 6,211,120 and Nyasaland third at 522,275.

Canada was first in the United Kingdom market during the first six months of 1939, with unwrought nickel in ingots, cathodes, cubes, etc., accounting for a total of 78,575 cwt., and Norway second with 24,542. Canada was also first in June with 9,042 cwt. Canada was also first with zinc, sending 50,495 tons to that market during the first half of 1939. Belgium was second with 25,059 tons. Canada maintained first place in June at 8,360 tons. Canada was well in advance of any other country in the United Kingdom market during the first six months of 1939 with non-ferrous metals and manufactures thereof, when the value was £6,924,647. Northern Rhodesia was next at £2,044,766, the United States £1,897,875, Chile £1,823,830, Australia £1,651,069 and Belgium £865,701.

Canada was first with wood and timber in the United Kingdom market for the first half of 1939, the value being £3,759,115, followed by Sweden with £2,104,320, Finland with £2,041,934, the United States £2,015,998, Poland £1,329,548, Soviet Union fourth at £943,564, France fifth at £541,019 and British India sixth at £400,979.

Canada was first also with footwear, the value being £419,215. Czechoslovakia came next at £322,982, Switzerland £277,492, Hong Kong £223,922 and the United States £207,049. This country was first also with newsprint paper, in rolls, accounting for a total of 1,663,323 cwt., Newfoundland being second with 961,549, Finland next with 808,600, Sweden 263,629 and Norway 142,268.

IMPORTS OF FRESH FRUITS

Advance was recorded in the value of Canada's June imports of fresh fruits, the total being $1,814,753 compared with $1,479,792 in May and $1,522,923 in June, 1938. The United States contributed to the value of $1,557,085, and included the following leading varieties: oranges, mandarines and tangerines, $557,042; bananas, $189,538; strawberries, $157,950; lemons, $137,178; grapefruit, $118,719; and cherries, $112,200. Imports during the first half of 1939 totalled $7,217,566 compared with $6,898,265 in the same period of 1938.

FRUIT AND VEGETABLE RULINGS

The Minister has directed that the suspension of application of value fixed for Beets in respect of importation into the Provinces of Nova Scotia, New Brunswick and Prince Edward Island (vide Fruit and Vegetable Bulletin No. 6 (1939), Supplement No. 1) be withdrawn effective 10th August, 1939, and the value fixed shall apply on and after that date. Provided that the value fixed shall not apply to importations into the above mentioned Provinces which were bona fide purchased and in transit to the purchaser in Canada on or before the 9th August, 1939, and entered at Customs on or before the 19th August, 1939.

The Minister has directed that the suspension of application of value fixed for Carrots in respect of importation into the Provinces of Nova Scotia, New Brunswick and Prince Edward Island (vide Fruit and Vegetable Bulletin No. 8 (1939), Supplement No. 1) be withdrawn effective 10th August, 1939, and the value fixed shall apply on and after that date. Provided that the value fixed shall not apply to importations into the above mentioned Provinces which were bona fide purchased and in transit to the purchaser in Canada on or before the 9th August, 1939, and entered at Customs on or before the 19th August, 1939.

The Minister has directed that the suspension of application of value fixed for Green Beans in respect of importation into the Provinces of Nova Scotia, New Brunswick and Prince Edward Island (vide Fruit and Vegetable Bulletin No. 9 (1939), Supplement No. 1) be withdrawn effective 10th August, 1939, and the value fixed shall apply on and after that date. Provided that the value fixed shall not apply to importations into the above mentioned Provinces which were bona fide purchased and in transit to the purchaser in Canada on or before the 9th August, 1939, and entered at Customs on or before the 19th August, 1939.

EXPORTS TO THE UNITED STATES

Canadian exports to the United States in July amounted to $41,896,027 compared with $21,645,505 in July 1938, an increase of $20,250,522, or 93 per cent. The leading commodities affected by the Canada-United States trade agreement were as follows, with the 1938 figures in brackets: Barley, $74,534 ($10); oats, $160,903 ($15); rye, $284,204 (nil); bran, shorts and middlings, $438,811 ($21,724); malt, $160,588 ($75,809); maple syrup, $47,560 ($107); maple sugar, $17,185 ($241,568); whiskey, $308,148 ($905,547); cattle for stock, $80,966 ($56,958); dairy cattle over 700 pounds, $58,058 ($37,662); cattle less than 200 pounds, $244,164 ($90,734); other cattle over 700 pounds, $1,633,655 ($306,821); horses, $42,794 ($39,558); poultry, $9,387 ($10,234); cod, haddock, etc., fresh and frozen, $55,585 ($24,764); sea herring, fresh and frozen, $54,724 ($10,077); fresh lobsters, $273,861 ($188,359); salmon, fresh and frozen, $133,398 ($137,640); fresh water fish, $351,756 ($359,500); canned lobsters, $61,838 ($24,334); fox skins, $31,064 ($10,935); other fur skins, $241,453 ($200,152); logs, $149,452 ($255,789); telegraph and telephone poles, $95,040 ($105,544); hardwood planks and boards and square timber, $155,796 ($83,051); softwood planks and boards and square timber, $1,072,895 ($868,177); pulpwood, $1,376,618 ($1,562,561); shingles, $795,713 ($849,090); wood pulp, $1,904,801 ($1,428,333); newsprint paper, $6,861,413 ($6,509,445); farm implements, $157,947 ($140,584); Spiegeleisen, $231,014 (nil); aluminum in bars, etc., $123,200 ($29,357); fine nickel, $1,246,041 ($714,990); abrasives, $203,337 ($136,343); asbestos, $503,756 ($454,619); gypsum, $99,129 ($124,583); soda and sodium compounds, $174,164 ($148,032).

IMPORTED AUTOMOBILES

There were 1,592 automobiles imported during June, appraised at $1,168,000 as against 1,131 at $953,000 in June, 1938. Most of these came from the United States. Parts for automobiles were imported to the value of $1,373,000 as against $1,890,000 a year ago.

NEWS AND COMMENT

W. G. Paul,
Investigator of Drawbacks at Toronto, and a "Blue Fin Tuna" weighing 480 pounds, which he landed with rod and reel in one hour and twenty minutes at Soldiers' Rip, off Wedgeport, Nova Scotia. The occasion was a staff outing arranged by M. C. Wyman, Collector of Customs and Excice at Yarmouth, N.S., on July 30, 1939.

Prescott, Ont.: Mrs. Janet Edith Jamieson, Special Customs Examiner attached to the Prescott Customs-Excise staff, died as the result of an automobile accident which happened recently near Ste. Anne des Monts, Quebec, when she was on a motor trip with friends to the Gaspe region. Deceased who was born at Bristol, Quebec, in 1880, entered the Customs service at Brockville in 1924, removing later to Prescott. During the summer months Mrs. Jamieson's services were divided equally between Prescott, Brockville and Lansdowne. The Department has lost the services of a valued and efficient officer.

Montreal: A feature of the international air traffic through the Customs Air Harbour at St. Hubert, near Montreal, in July last was the increase in the number of passengers, which more than doubled compared with the same month last year, totals for the respective months being 2,161 and 1,028, a difference of 1,133. The total number of planes handled was 377, increase 77, pieces of baggage 2,832, increase of 1,493. Totals in detail for July, 1939, showing comparison with July last year, were:—

Aeroplanes inward 189, increase 38, outward 188, increase 39; passengers inward 1,031, increase 559, outward 1,130, increase 574; pieces of baggage inward 1,336, increase 732, outward 1,496, increase 761; bags of mail inward 561, decrease 14, weight 4,213 pounds, decrease 4,311, outward 506, increase 86, weight 3,656 pounds, decrease 3,744; express parcels inward 116, increase 20, outward 16, decrease 50; value of importations $81,380, increase $9,274; tourist permits issued 23, increase 9.

Four flights were cancelled during the month owing to weather conditions, inward 2, outward 2. This compares with 28 flights cancelled during July last year, 14 inward and outward.

Niagara Falls, Ont.: While the volume of Canadian automobile tourist traffic outward through the port of Niagara Falls during July was heavier than in July last year, the number of United States cars inward decreased, leaving a net gain in total automobile tourist traffic for the month of just 771 cars. In all 323,982 cars, inward and outward, were cleared through this port in July last as against 323,211 a year ago. United States cars inward numbered 109,640, decrease 5,620, outward 104,511, increase 1,397; Canadian cars inward 54,754, decrease 242, outward 55,077, increase 5,596; other vehicles inward and outward 5,796, increase 837; passengers 1,212,779, decrease 6,206.

The number of touring permits issued during July for both the United States cars inward and Canadian cars outward increased substantially compared with July last year. Sixty-day touring permits issued numbered 36,183, increase 3,284; travellers' vehicle permits 15, decrease 209; permits issued Canadian cars outward 13,991, increase 1,173. United States cars entered for stays of 48 hours or less totalled 73,471, a drop of 9,124.

Montreal: While the volume of business handled at both the postal and express branches, Montreal, during July, increased compared with July last year, collections declined. At the Customs postal branch a total of 22,134 parcels was received, an increase of 886, while the number of parcels cleared was 21,713, increase 912. Entries totalled 1,649, increase 72, collections $52,160, decrease $11,415. Packages received at the express branch numbered 14,858, an increase of 2,419; entries 2,248, an increase of 232, while collections totalled $132,342, a drop of $3,584.

Toronto: Packages received and entered at the Customs postal branch, Toronto, during the month of July numbered 32,337, an increase of 3,120 compared with July last year, while packages delivered numbered 27,667, an increase of 884. Entries totalled 2,455, increase 74; duty collected $52,058, decrease $6,941. At the express branch the number of packages received in July was 18,113, increase 3,965, entries 3,376, increase 41, while the amount of duty collected was $124,352, a drop of $18,429.

Seventy-eight aeroplanes, inward and outward, carrying in all 101 passengers, reported through the Customs air harbour during July. Of these 59 were United States planes and 19 Canadian. During July last year 43 aeroplanes, carrying a total of 45 passengers, were cleared through Customs.

DOMESTIC EXPORTS IN JULY

Canada's domestic exports in July continued the marked expansion noted in recent months, totalling $90,796,018 in comparison with $66,915,722 in July, 1938. On the other hand, foreign exports declined to $931,609 from $11,804,077.

Some of the leading domestic exports in July were as follows, with figures for July, 1938, in brackets: Non-monetary gold bullion, $14,169,391 (nil); newsprint, $8,585,571 ($8,723,502); wheat, $8,236,163 ($7,455,209); partially manufactured copper $4,444,045 ($3,986,009); planks and boards, $4,346,259 ($3,454,427); unmanufactured nickel, $4,024,565 ($3,492,643); meats, $2,302,577 ($2,861,496); wood pulp, $2,297,450 ($1,867,581); fish, $2,194,726 ($2,113,495); automobiles and parts, $2,084,950 ($1,875,063); cheese, $1,609,551 ($1,693,307); wheat flour, $1,155,970 ($1,375,186); furs, $1,050,931 ($659,309).

Domestic exports during the seven months ended July totalled $552,783,509 as against $457,992,556 in the same period of 1938. The total of foreign exports was $6,206,373 as against $36,406,890 a year ago.

Leading exports were as follows, with 1938 totals in brackets: Non-monetary gold bullion, $68,614,944 ($47,477); newsprint, $61,111,857 ($55,747,145); wheat, $39,744,657 ($37,948,180); unmanufactured nickel, $32,315,127 ($29,998,862); partially manufactured copper, $31,233,134 ($28,804,936); planks and boards, $24,333,442 ($19,412,443); meats, $18,904,113 ($22,147,023); automobiles and parts, $17,287,441 ($17,108,216); wood pulp, $15,234,207 ($15,262,156); fish $14,349,502 ($13,702,199); furs, $10,343,777 ($9,264,175); wheat flour, $7,849,129 ($10,640,096); cheese, $3,694,896 ($3,611,194).

EXPORTS OF COARSE GRAINS

Exports of barley were slightly lower in July, amounting to 1,259,755 bushels valued at $497,833 compared with 1,297,989 at $741,224 in July, 1938. The amount sent to the United Kingdom was 928,291 bushels compared with 1,170,992.

Export shipments of oats were somewhat higher, aggregating 1,205,841 bushels valued at $359,776 compared with 583,033 at $280,640 in July, 1938. The United States took 548,038 bushels as against 25 and the United Kingdom 431,495 bushels as against 472,534.

Exports of rye were also greater, the total being 747,521 bushels valued at $284,204 compared with 109,080 at $61,189 a year ago. The United States took the entire export.

QUESTION BOX AND LETTER BAG

First Ocean Mail Contract

Mr. Eric Reford, of Cunard-White Star Limited, Montreal, writes as follows:—

I was much interested in the article entitled "The First Ocean Mail Contract," which was most appropriately contained in your July issue, and as recently some facts have become clearly established which are of interest both as regards the extraordinary enterprise shown by Samuel Cunard and the methods of the Government at that time, I am writing you this letter.

Samuel Cunard, who was born in Halifax and was a self-made man with a fortune drawn from his business interests and activities in Nova Scotia, New Brunswick and Prince Edward Island and shipping to the West Indies, went to England for the first time in January 1839.

On February 10 he had provided the Admiralty with a memorandum regarding the steamship service he was prepared to provide for a subsidy of £55,000. By March 1st Cunard had concluded tentative contracts with Robert Napier, the foremost steamship builder of Glasgow for the type of ship required. Then, returning to London, he entered on a series of detailed negotiations with the Admiralty, the Post Office and the Colonial Office in regard not only to the trans-Atlantic steamship service, but also to the further transportation of mails from Halifax to Pictou, and from Pictou, by a branch steamship service which he proposed to establish, up to Quebec. On April 12th these negotiations were so far advanced that Cunard received a definite written assurance that he would be given a contract. The official contract was signed on May 4, 1839.

The speed with which this great undertaking was put through is impressive, but Lord Melbourne's Government also deserves credit for its judgment in accepting the propositions of a man of whom they had no previous personal knowledge and who insisted on carrying through the negotiations as an individual.

It was only after Cunard had secured the contract that he proceeded to interest Burns and McIver and to raise additional capital to that which he could himself provide in order to extend the service originally offered the Government, which led to a re-writing of the contract.

JUST AMONG OURSELVES

AUGUST-SEPTEMBER

ADDITIONS

Quebec

Quebec: J. L. C. A. Bedard, Customs Excise Clerk.
Sorel: L. R. J. Beaudry, Customs Excise Examiner.

British Columbia

Cranbrook (Rykerts): A. R. Lynn, Customs Excise Examiner.

Audit

Vancouver: Fremlin Stedman, Excise Tax Auditor, Grade 2.

DEDUCTIONS

Quebec

Montreal: M. Goldner, Clerk, Grade 1 (Resigned).

Ontario

Belleville: W. I. Cole, Special Exciseman, Grade 1, (Retired).

Hamilton: F. R. Taylor, Cashier and Computing Clerk (Retired).

Hamilton: H. W. Temple, Chief Customs Excise Clerk, Grade 6 (Retired).

Prescott: Mrs. J. E. Jamieson, Special Customs Examiner (Female), (Deceased).

Kitchener (Waterloo): J. H. Cheseldine, Special Exciseman, Grade 3 (Retired).

London: W. R. Roome, Customs Appraiser Divisional (Retired).

Toronto: B. McWilliams, Customs Excise Examiner (Retired).

MANITOBA

WINNIPEG: Samuel Pearson, Customs Excise Examiner (Retired).

ALBERTA

LETHBRIDGE (Carway): R. D. Forrester, Customs Excise Enforcement Officer (Resigned).

BRITISH COLUMBIA

VANCOUVER: M. D. Balkwill, Typist, Grade 2 (Resigned); William Coburn, Customs Excise Clerk (Retired).

PROMOTIONS

NOVA SCOTIA

AMHERST: W. N. Collicutt, from Customs Excise Clerk to Collector of Customs and Excise, Grade 1 Port.

SYDNEY: J. F. Grainger, from Customs Excise Clerk to Customs Appraiser, Grade 1.

ONTARIO

HAMILTON: A. Himmen, from Customs Excise Clerk to Cashier and Computing Clerk; R. N. Leask, from Senior Customs Excise Clerk to Chief Customs Excise Clerk, Grade 6.

MANITOBA

WINNIPEG: J. J. M. R. Bernier, from Customs Truckman to Customs Excise Examiner; E. W. Prowse, from Customs Appraiser, Grade 1, to Customs Express or Postal Superintendent.

BRITISH COLUMBIA

VANCOUVER: W. H. Knights, from Clerk, Grade 1, to Customs Excise Clerk.

INVESTIGATION—VALUES

VANCOUVER: T. W. Mouat, from Investigator of Values to Dominion Customs Appraiser, Grade 4.

PROMOTIONS AND TRANSFERS

NOVA SCOTIA

W. J. Tobin, from Customs Excise Clerk (Relieving) Halifax, to Collector of Customs and Excise, Grade 3 Port and Registrar of Shipping, Sydney; C. W. Wallis, from Sub-Collector of Customs and Excise, Limited Service Outport, Amherst (Springhill) to Senior Customs Excise Clerk, Sydney.

TRANSFERS

NEW BRUNSWICK

E. L. Cluff, from Customs Excise Enforcement Officer, Woodstock (Bloomfield), to Customs Excise Enforcement Officer, Woodstock (Belleville).

ONTARIO

C. C. Fiddick, from Customs Excise Examiner, Cobourg, to Customs Excise Examiner, West Toronto.

ALBERTA

C. W. Bryant, from Customs Excise Examiner, Coutts, to Customs Excise Enforcement Officer, Lethbridge (Carway).

AUDIT

R. A. Vincer, from Excise Tax Auditor, Grade 2, North Bay, to Excise Tax Auditor, Grade 2, Ottawa.

EXPORT CLEARANCES OF WHEAT

A substantial increase was recorded in the overseas export clearances of wheat during the week ending August 11, the total being 3,460,263 bushels in comparison with 1,878,644 in the corresponding week last year. Imports into the United States for consumption and milling in bond for re-export were higher also, advancing to 96,000 bushels from 3,000. The clearances were as follows by ports, with 1938 totals in brackets: Vancouver-New Westminster, 1,209,015 (6,083) bushels; Montreal, 894,551 (1,257,370); Sorel, 569,841 (nil); Three Rivers, 393,873 (212,600); United States Ports, 392,983 (402,591).

The overseas export clearances from August 1 to August 11 were considerably in advance of those in the corresponding period of the previous crop year, totalling 5,021,273 bushels in comparison with 2,284,779. Imports into the United States rose to 256,000 bushels from 5,000. The clearances were as follows: Montreal, 1,704,655 (1,566,201) bushels; Vancouver-New Westminster, 1,479,625 (6,083); Sorel, 883,341 (nil); United States Ports, 559,779 (499,895); Three Rivers, 393,873 (212,600).

IMPORTS OF FRESH VEGETABLES

Although slightly lower than in the previous month, the June imports of fresh vegetables were higher than in June, 1938, the value being $1,101,614 compared with $1,160,202 in May and $765,640 in June last year. The United States accounted for $1,073,815, and included the following chief varieties: potatoes, $399,031; tomatoes, $328,030; carrots, $71,279; celery, $53,249; lettuce, $44,973; green beans, $39,612; green peas, $36,441; and onions, $29,146.

COMPARATIVE STATEMENT SHOWING THE NET CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF AUGUST, 1938 AND 1939, AFTER DEDUCTING THE AMOUNTS PAID ON ACCOUNT OF REFUNDS AND DRAWBACKS

—	1938	1939	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	7,640,289 40	7,708,384 75		
Less Refunds and Drawbacks	690,315 22	518,554 85		
Net	6,949,974 18	7,189,829 90	239,855 72	....
Excise Taxes	15,050,554 13	12,845,005 68		
Less Refunds and Drawbacks	222,671 38	270,692 32		
Net	14,827,882 75	12,574,313 36	....	2,253,569 39
Excise Duties	4,712,157 57	5,012,683 08		
Less Refunds and Drawbacks	50,958 87	37,756 91		
Net	4,661,198 70	4,974,926 17	313,727 47	....
Sundry Collections	65,949 31	60,541 42		
Less Refunds	....	1 50		
Net	65,949 31	60,539 92	....	5,409 39
Net Totals	26,505,004 94	24,799,609 35	553,583 19	2,258,978 78
Net Decrease	....	....	....	1,705,395 59

TOTALS FOR THE FIVE MONTHS ENDED AUGUST 31st

—	1938-39	1939-40	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Customs Duties	37,846,774 21	37,446,578 52		
Less Refunds and Drawbacks	4,169,769 89	4,131,375 83		
Net	33,677,004 32	33,315,202 69	....	361,801 63
Excise Taxes	65,830,845 04	56,827,700 66		
Less Refunds and Drawbacks	1,455,181 59	1,634,439 79		
Net	64,375,663 45	55,193,260 87	....	9,182,402 58
Excise Duties	22,829,880 71	23,299,945 17		
Less Refunds and Drawbacks	261,414 92	242,740 99		
Net	22,568,465 79	23,057,204 18	488,738 39	....
Sundry Collections	303,625 11	238,941 33		
Less Refunds	175 39	10 37		
Net	303,449 72	238,930 96	....	64,518 76
Net Totals	120,924,583 28	111,804,598 70	488,738 39	9,608,722 97
Net Decrease	....	....	....	9,119,984 58

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF AUGUST, 1938 AND AUGUST, 1939

—	August 1938	August 1939	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	5,380,701 57	4,372,132 77	....	1,008,568 80

TOTALS FOR FIVE MONTHS

—	1938-39	1939-40	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	111,550,883 49	102,124,348 69	....	9,426,534 80

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the months of April to August inclusive, of the fiscal years 1938-39 and 1939-40. (Decrease marked*.)

Districts	1938-39	1939-40	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	351,781 01	399,833 49	48,052 48
Halifax... ..	1,751,484 15	1,451,918 28	* 299,565 87
Saint John ...	1,345,614 87	1,058,142 24	* 287,472 63
Quebec........	1,280,224 97	1,072,201 36	* 208,023 61
Montreal	29,439,538 82	27,934,701 76	* 1,504,837 06
Ottawa	5,807,138 34	5,454,695 23	* 352,443 11
Kingston......	250,260 35	294,558 72	44,298 37
Belleville.....	545,198 47	478,640 88	* 66,557 59
Toronto.......	39,354,651 89	36,045,864 35	* 3,308,787 54
Hamilton.....	7,160,875 90	6,555,446 13	* 605,429 77
London.......	10,124,443 33	9,069,161 73	* 1,055,281 60
Fort William..	400,473 69	323,256 87	* 77,216 82
Winnipeg......	3,217,259 47	2,908,085 83	* 309,173 64
Regina........	261,642 74	269,156 72	7,513 98
Saskatoon.....	138,989 08	140,590 70	1,601 62
Calgary.......	1,277,031 60	1,544,340 49	267,308 89
Edmonton....	421,074 57	469,597 75	48,523 18
Vancouver....	8,379,559 33	6,572,575 59	* 1,806,983 74
Yukon........	43,640 91	81,580 57	37,939 66
Total	111,550,883 49	102,124,348 69	* 9,426,534 80

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